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U.S. Department
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**Federal Highway
Administration**

Road User and Property Taxes

On Selected Motor Vehicles

1982

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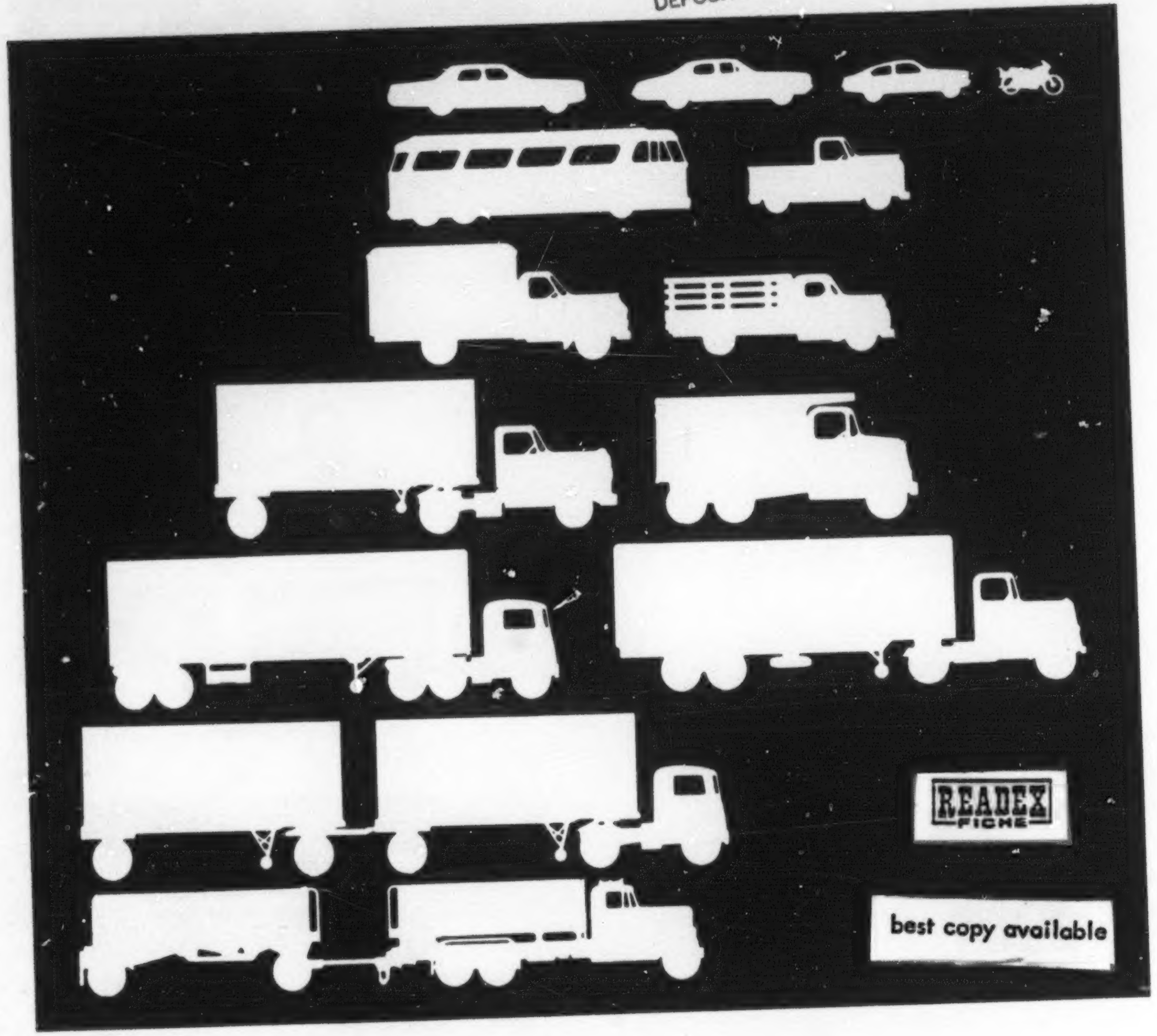

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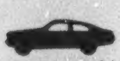

Lightweight Passenger Car

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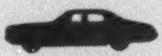

Mediumweight Passenger Car

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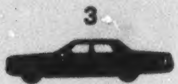

Heavyweight Passenger Car

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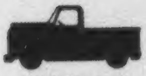

5000-Pound Pickup Truck

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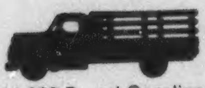

14,000-Pound Gasoline-Powered Stake Truck

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24,000-Pound Gasoline-Powered Van Truck

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24,000-Pound Diesel-Powered Van Truck

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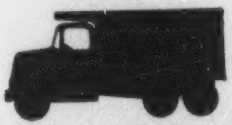

50,000-Pound Diesel-Powered 3-Axle Dump Truck

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40,000-Pound Gasoline-Powered 3-Axle Tractor-Semitrailer

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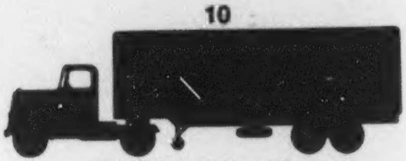

60,000-Pound Diesel-Powered 4-Axle Tractor-Semitrailer

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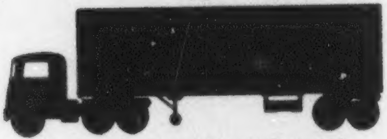

78,000-Pound Diesel-Powered 5-Axle Tractor-Semitrailer

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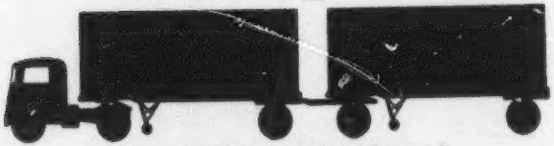
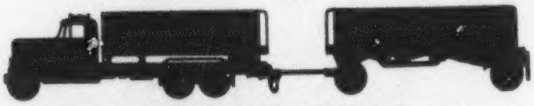


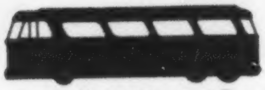
80,000-Pound Diesel-Powered 5-Axle Tractor-Semitrailer and Full Trailer

13



80,000-Pound Diesel-Powered 5-Axle Truck and Full Trailer

14



47 Seat Diesel-Powered Bus

15

Motorcycle

U.S. Department
of Transportation
**Federal Highway
Administration**

Road User and Property Taxes

On Selected Motor Vehicles

1982

Highway Statistic Division/Office of Highway Planning

Drew Lewis
Secretary of Transportation

R.A. Barnhart
Federal Highway Administrator

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Preface

This report provides basic information for 1982 from each State on road-user taxes and property taxes levied on a selected group of vehicles. The intent is neither to weigh the merits of any of the taxes being reviewed nor to recommend any tax policy, but to supply the means to measure and compare the annual payments that would be made for each of 15 carefully selected vehicles in each State. By arranging these payments in a uniform manner, a useful research and planning tool is made available to highway administrators, legislators, and others who are concerned with highways and with vehicles and their use.

The taxation information included for the vehicles, which range from a motorcycle to an 80,000 pound truck-trailer combination, is contained in the following:

1. Tables that show highway user and total taxes paid to each State.
2. Bar charts in which States are ranked by highway-user and total taxes paid.
3. Maps that show ranges of highway-user and total taxes paid to each State.

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Road-User and personal property taxes in each State, and rank of State

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Introduction

In this report, individual road-user tax payments are compared for each vehicle, and total direct State road-user and personal property taxes are measured. With this information, comparisons can be made among vehicles, among States, and among types of service. The tax rates in effect January 1, 1982, have been used, and the taxes that would be paid for a full year in each State are shown for each vehicle studied. The objective is the measurement of payments, and it is not the intent to assess the merits of the taxes imposed nor to indicate support for or opposition to any tax policy.

During the past 31 years, eight studies were published by the Federal Highway Administration that compared the magnitude of State highway-user taxes and property taxes on a selected group of vehicles. These studies in 1950, 1953, 1956, 1960, 1964, 1968, 1970, and 1973 provided reference points along the full range of vehicle sizes and use classes so that comparisons could be made among States on the effect of each of the taxes, as well as the yield from the entire group of taxes.

For those who have used the earlier studies, the similarity of subject matter and methods of presentation in this one should be helpful. Some of the vehicles selected for this study differ slightly from those used in earlier studies. This selection reflects recognition of changes in usage and legislation governing vehicle registration, classifications, and weights.

As in the prior studies, the vehicles chosen as examples and the operating factors applying to them are considered to be representative of the kinds and sizes of vehicles generally in operation throughout the United States. The assumed amounts and condition of their use are believed to be reasonable; however, they are not claimed to be average. They were selected, rather, to show given points in the tax structures of the States. No consideration was given to the concentration of vehicles in various groups, a factor that will be of importance in applying the findings of this study.

The principal portion of current State road-user revenues is derived from the motor-fuel tax and from registration fees on motor vehicles. The need to generate additional revenues to provide for the increased costs of highway maintenance and construction has resulted in increased tax rates for gasoline in 35 States and diesel fuel in 33 States since 1975. Registration fees increased for automobiles in 21 States, for trucks in 26 States, for buses in 18 States, and for motorcycles in 25 States since 1975.

In an attempt to more equitably distribute the highway-user tax burden, three States adjusted the automobile registration fee and two States the truck fee since 1975. In this same period, one State, each, decreased truck, bus, and motorcycle registration fees.

The establishment, by legislation, of the variable tax rate is a recent development in motor fuel taxation. Washington was the first State to establish this type of tax rate in 1978 based on the price of motor fuel. Since then, Indiana, Kentucky, Massachusetts, New Mexico, and Rhode Island have established a variable tax rate, also based on the price of motor fuel, and the District of Columbia established this type of tax rate based on the Consumer Price Index. Three other States have established a variable tax rate in addition to a basic cents-per-gallon rate. They are Nebraska, with the variable portion based on price of motor fuel; Ohio, with the variable portion based on motor fuel consumption and highway maintenance costs; and Pennsylvania, with the variable portion based on highway petroleum product sales.

A study of the taxation of motor vehicles inevitably reveals some anomalies in the tax structures of the States. In some instances, these are the result of gaps or oversight in legislation. In others, they may have resulted either from a definite purpose or from developments not anticipated when the legislation was enacted. The most notable of course, was the adaptation of the diesel engine for highway vehicles and its use for years in many States without being subject to motor-fuel taxation. Now, all States except Vermont and Wyoming tax diesel fuel used on the highways. Vermont imposes registration fees on diesel-powered vehicles that are 75 percent greater than the registration fees for gasoline-powered vehicles, while Wyoming imposes a compensatory tax on diesel-powered vehicles that is greater than the tax on gasoline-powered vehicles. There is also no fuel tax shown on tables for diesel-powered vehicles in Idaho and Oregon. This does not mean that there is no tax charge, but rather that the manner of collection is through a special schedule of mileage taxes that contain an "in lieu" fuel tax portion.

The methods used and assumptions made in processing the data should be studied carefully to avoid misunderstanding. The methods and assumptions are shown in the "Specifications, Use Factors and Method of Presentation" section of this report.

The Typical Vehicles

The bases for registering motor vehicles vary considerably among the States. The most common basis for registering passenger cars is the flat fee, as shown in table 2, but there are several groupings and variations, e.g., Mississippi determines its levy by compounding a fixed fee and tax components based upon gross weight and vehicle age. Trucks and vehicle combinations are registered in 35 of the States on a gross vehicle weight basis, but among the remainder of the States there are many variations in the classification and taxation of trucks and combinations. The bases for registering trucks are given in table 3. Table 4 shows the basis for registering a common carrier bus in intercity, intrastate service. The most common basis is gross weight; empty weight and seating capacity bases are also widely used. A flat rate is applied in four States, and in others combinations of these factors plus additional bases, including age, horsepower, and number of axles, are used. Motorcycles are registered on a flat fee basis in all but four States. In Hawaii and New York, motorcycles are registered according to weight, in South Dakota they are registered on the basis of engine displacement, and in Iowa they are registered on the basis of age.

The determination of whether data from any State for any given vehicle would be included or excluded from the study was based primarily on whether the vehicle, as specified, would be registered and permitted to operate in that State. In some States the vehicle or combination could be registered but could not be operated legally with a full load. All such vehicles were omitted from the study, even though they could be registered and might sometimes be operated on the highways of the State with slightly lower gross weights. Where minor variances of axle spacing would permit a vehicle to be used legally in a State, it was assumed for study purposes that the vehicle so altered was essentially the same as that described in the specification sheet and could be reasonably compared with the vehicle of the same description from other States. Consideration was given to any allowance permitted by law relating to scale accuracy or enforcement tolerances.

A direct comparison between the two heaviest truck combinations is not possible due primarily to the increase in weights since the earlier study. The trend toward heavier vehicles and the increase in number of States permitting these vehicle combinations, however, is readily apparent from a comparison of data between the two studies. The 1973 study showed that both of the vehicle types were permitted in 17 States. The 1982 study shows that these vehicle types (No. 12 and No. 13) are permitted in 30 States even though the current vehicle specifications show an increase in gross weight.

Both vehicle types are now allowed in five States where neither was before: Florida, Iowa, Minnesota, New York, and Wisconsin. In 1973, only the tractor-semitrailer, full trailer combination was permitted in Indiana, Kansas, Kentucky, Maryland, North Dakota, Oklahoma, South Dakota, and Texas. In 1982 both are permitted.

The status of the two largest truck combinations (No. 12 and No. 13) is shown geographically in figure 5.

Tractor-semitrailer combinations are registered as single units in 40 of the States; in 7 States and the District of Columbia, tractor trucks and semitrailers are registered as separate units; and in 3 States, they may be registered as single units or separately. In this study, combinations are considered to be registered as single units in those States where the fee for either the tractor or the semitrailer is based on the gross weight or capacity of the combination, even though in most of these States a relatively small fee is also levied on the other unit of the combination. In the three States in which the owner has the option of registering his combination as a single unit or as separate units, it has been assumed that the owner would choose the method that would result in the lowest registration fee. The States were asked to rate the vehicles as they are customarily requested by the owners, thus, Montana showed combinations registered as separate units while Delaware and Washington showed combinations registered as single units.

Fifteen vehicles were selected to illustrate the range and magnitude of State taxes on motor vehicles: three passenger cars, five single-unit trucks, five vehicle combinations, a bus, and a motorcycle.

Their relative sizes and axle arrangements are shown in silhouette inside the front cover. The vehicles selected are in general use and are sufficiently similar to vehicles selected for the preceding studies to permit comparisons. The user is reminded that the basic purpose of this study is to present a series that permits comparison of the tax scales of the States at several points, rather than to present common or average vehicles. Description of the vehicles follows:

Passenger Vehicles:

No. 1 - A lightweight sedan.

No. 2 - A mediumweight sedan.

No. 3 - A heavyweight sedan.

No. 14 - A 47-seat, diesel-powered, intercity bus.

No. 15 - A motorcycle.

Single-Unit Trucks:

No. 4 - A gasoline-powered pickup truck registered for 5,000 pounds gross weight.

No. 5 - A gasoline-powered stake truck registered for 14,000 pounds gross weight.

No. 6 - A gasoline-powered van truck registered for 24,000 pounds gross weight.

No. 7 - A diesel-powered van truck registered for 24,000 pounds gross weight.

No. 8 - A tandem-axle diesel-powered dump truck registered for 50,000 pounds gross weight.

Vehicle Combinations:

No. 9 - A three-axle tractor - semitrailer, gasoline-powered, registered for 40,000 pounds gross weight.

No. 10 - A four-axle, tractor - semitrailer (tandem axles on the semitrailer), diesel-powered, registered for 60,000 pounds gross weight.

No. 11 - A five-axle, tractor - semitrailer (tandem axles on both units), diesel-powered, registered for 78,000 pounds gross weight.

No. 12 - A five-axle combination consisting of a two-axle diesel-powered tractor-truck, a single-axle semitrailer, and a two-axle full trailer, registered for 80,000 pounds gross weight.

No. 13 - A five-axle combination consisting of a three-axle diesel-powered truck and a two-axle full trailer registered for 80,000 pounds gross weight.

The automobiles for this study were selected to be comparable in weight to those used in the previous study. This was done to reflect the high and low rates in the State taxation structures for many of the 20 States and the District of Columbia that base their registration fees on weight, to aid in comparison of like-sized vehicles between the two studies and to reflect the total automobile fleet mix rather than the mix for the 1980 model year.

A major development since the previous study has been the decrease in the size, weight, and horsepower of the automobiles produced and sold. The primary causes of this trend are federally mandated fuel economy standards and the public's desire for more fuel efficient automobiles in the face of rising fuel costs. Care should be taken to make allowances for this development when using the figures in this study, particularly the registration fee and motor-fuel tax figures.

Another development since the previous study has been the increase in the maximum vehicle weights permitted in a number of States, increased use of heavier trucks, and the increased use of diesel engines in the lighter-weight trucks. Consequently, the gross weights of the combination trucks over 40,000 pounds have been increased and a 24,000 pound diesel-powered truck has been included. The 55,000-pound four-axle tractor -semitrailer combination has been increased to 60,000 pounds, the 72,000-pound five-axle tractor - semitrailer combination has been increased to 78,000 pounds, and both the five-axle tractor - semitrailer and full trailer combinations have been increased from 72,000 pounds and 76,000 pounds, respectively, to 80,000 pounds. The 55,000-pound gasoline-powered four-axle tractor -semitrailer combination has been dropped.

To compare taxes on vehicles that differ primarily in the fuel used, data have been included on two types of 24,000 pound van trucks (Nos. 6 and 7). One type has a gasoline engine and the other a diesel engine. An arbitrary assumption, but one considered reasonable, was made of a fuel-consumption rate of 5.9 miles per gallon for the gasoline vehicle and of 6.9 miles per gallon for the diesel vehicle.

Nine States impose a higher tax on diesel fuel than on gasoline. These States, and the tax rates in cents per gallon as of January 1, 1982 are as follows:

State	Gasoline	Diesel
Alabama	11	12
Arkansas	9.5	10.5
Iowa	13	13.5
Kansas	8	10
Mississippi	9	10
Montana	9	11
New York	8	10
Tennessee	9	12
Texas	5	6.5

Specifications, Use Factors and Method of Presentation

In 1981, a detailed statement of specifications for each of the 15 vehicles selected was sent to the State authorities for determination of the specific fees and taxes that would be payable on them during a full year under laws existing January 1, 1982. Table 1 shows these specifications together with the assumed annual mileage traveled, motor fuel consumed, and other factors needed to compute the various taxes that would be paid. The State road-user levies to be reported were motor-fuel taxes and vehicle registration fees, other annual vehicle fees closely related to registration, and the applicable motor-carrier taxes. In addition, all direct personal property taxes levied on motor vehicles by all levels of government were to be reported. The property taxes for 1982 were generally estimated by the State authorities on the basis of 1981 property assessments and tax rates. However, where the 1982 rates and valuations were available they were used.

The same care that was taken in the selection of vehicles was taken in the selection of use factors. Average values were not available for travel mileages, fuel consumption rates, and earnings for each selected vehicle. It was, therefore, necessary to assign values arbitrarily, but special effort was made to select amounts that were reasonable. The objective was to supply specific factors to which tax rates could be applied uniformly in all States and to present data reflecting these rates to permit valid comparisons among States, vehicles, and services.

In order to avoid the complex situations that would have been encountered in computing taxes on vehicles in interstate operation, intrastate was specified. Without this stipulation, the study would have been unduly complicated by the necessity of having to (1) include the additional taxes and fees applicable only to interstate carriers, and (2) consider an almost infinite variety of circumstances, especially the various reciprocity and/or proration agreements. Obviously, few large combinations travel entirely in one State for an entire year. However, the stipulation of intrastate travel was permissible, even indispensable, because the purpose of the study was to compare tax rates rather than to select typical vehicles or the most probable amount and kind of service for the most probable tax payments. It was specified that the vehicles were assumed to have been operated in the same State since purchased new in 1980. This made 1982 the third year of registration and thus excluded from the study nonrecurring taxes, such as those on sales and titling, and removed the vehicles from the top property tax brackets.

Although the types of vehicles used on farms vary widely, it was decided to show farm service for the pickup and the stake trucks only. Figure 10 shows a comparison of the registration fees charged for farm and for private use of the 14,000-pound gross weight stake truck.

In this study, the group of taxes imposed by the Federal Government on gasoline, vehicles, tires, and associated products has been specifically excluded, as has the annual use tax on vehicles of more than 26,000 pounds gross weight. These levies have been excluded because they are uniform throughout the Nation and would have no effect on the comparisons among States. Similarly, local taxes and fees, other than property taxes, are not included. Many counties and cities impose registration fees or additional motor-fuel taxes, but the inclusion of these levies is beyond the scope of this study.

The data received from the States are presented for the individual selected vehicles in tables 7 to 20 and figures 11 to 33. In all of the tables, the States are arranged in regional groupings to permit ready comparison of data for each State with data for its neighbors. The figures show the principal groups of taxes and permit a quick comparison of the elements reported and among the States.

The national average and extremes are shown in table 5. The averages are unweighted arithmetic averages of the totals for all States in which the vehicles are permitted to operate. In figure 9 a comparison is shown of the low, average, and the high annual rates on four of the vehicles covered in the study. (Note the two different vertical scales in the figure.)

Probably no vehicle would incur exactly the annual amounts shown in the tabulations, and this is particularly true for the large commercial vehicles. Consideration was given to reporting tax payments on the basis of ton-miles of operation or vehicle-miles of travel, but to do so would have been going substantially beyond the limited objectives of this series of studies. Furthermore, comparison of the annual taxes was more advantageous because such amounts are more readily understood by the layman, many of the taxes and fees are levied on an annual basis, and by using the same assumptions, the relative positions of the States are the same on either an annual or a vehicle-mile basis.

Although there would be no differences among the relative positions of the States when their vehicle taxes were compared on an annual basis or on a vehicle-mile basis because of the equal travel assumption, the annual mileage assumed for each vehicle for the purpose of making the comparison is important. Since all travel is assumed to be intrastate, the mileage factors are especially important. If the annual mileage figures assumed were too small, States having relatively large license or other annual fees but no mileage taxes would be placed in an unfavorable position in relation to States that have low annual fees and impose mileage taxes. But, if assumed mileages were too great, from the viewpoint of the taxpayer, the States imposing mileage taxes would be placed in an unfavorable position in comparison to those that depend principally upon annual fees for the taxation of heavy vehicles. The mileages shown for the larger vehicle types are not intended to be averages, but should be considered reasonable compromises of the miles they actually travel.

Road-User Taxes

Historically, road-user taxes have been divided by most authorities into three major groups, the most important being fuel taxes and miscellaneous fees incidental to fuel taxation. The second major group, usually termed motor-vehicle revenues, consists of motor-vehicle registration fees and other related fees, some of which are not paid annually (e.g., title fees, drivers' license fees, and other revenues of relative minor importance). The third group, motor-carrier taxes, has in the past consisted primarily of special taxes on for-hire carriers. However, the so-called carrier taxes have evolved into a broader, more varied group and are no longer as closely associated with for-hire carriers as they were in earlier years. Such taxes, which have come to be known as third structure taxes, include vehicle-mile, ton-mile, axle-mile, and similar taxes applied without regard to whether the vehicle is used in for-hire service or is in private use.

In the past, the three major groupings have afforded adequate classification of road-user revenues, although there were borderline instances in which there has been considerable question concerning proper classification. The most common of these borderline cases is the annual registration fee in States that levy higher rates on for-hire carriers. The differential between the registration fees for private and for-hire operation possibly could be considered in this study under the theory that carriers' vehicles, as a rule, can be expected to be operated more miles than vehicles in private operation, and, therefore, the higher registration fee for carriers' vehicles serves as an adjustment for the greater mileage.

Another example of borderline classification is the special registration fee charged for diesel-powered vehicles. An argument can be made for classification of these additional fees as fuel taxes, but they have not been so classed in this study. The important consideration is the overall fairness of the State's tax system, and this must be measured, finally, by the total taxes collected on the vehicles.

The methods of accounting for and reporting tax liability sometimes impose additional costs not reflected in the tax payments. No effort was made in this study to determine the amounts or effects of any such costs. Although the effects of the historical development are still present in the tax structures of many States, the tendency to impose taxes on for-hire carriers that are not imposed on private carriers or to levy higher rates on for-hire carriers seems to have diminished.

Mileage taxes are based on vehicles and their use and make little, if any, distinction between operation of a transportation service for profit and operation incidental to the conduct of another enterprise.

Mileage taxes can have two distinct advantages: They should yield considerable amounts of revenue; and, they should be imposed, in theory, at rates that take into account the value of service received and the cost of providing that service--the cost of highways. Mileage taxes also have at least two major disadvantages. The more important of these, from the States' point of view, is the cost of administration. The cost of establishing and maintaining complete records, weighing stations, and an enforcement staff is substantial and consumes a relatively greater proportion of the revenue collected than do the other two basic revenue producers--the gasoline tax and registration fees. The second disadvantage is the necessity for the vehicle operators to maintain records for filing the reports required under a mileage tax. This can constitute a sizable burden on the vehicle owner over and above the actual amount of tax paid, but the disadvantage may become one of diminishing importance, particularly in States that are members of registration proration compacts. Two such compacts are the Uniform Vehicle Registration Proration and Reiprocity Agreement (UPRA) with 20 States, and the International Registration Plan (IRP) with 27 States. Fifteen States are in both plans with, generally, the IRP taking precedence over the UPRA. In the proration States, vehicle owners and operators must keep complete records of the vehicle-miles of operation of each piece of equipment and send reports of this information to each of the States in which their vehicles are prorated under the UPRA compact or their home-based State under the IRP. There would be little, if any, additional information required for mileage tax application.

Although tolls collected are, in effect, another form of mileage tax, they are omitted from this study. Tolls have played an important part in financing a few of the principal routes of interstate traffic, but their effects are largely concentrated in the eastern half of the United States, and the use of toll roads varies so greatly among different regions, users, and classes of vehicles, that the application of acceptable factors for general estimates and comparisons is impossible within the scope of this study. Furthermore, the use of toll routes (and payment of tolls) is optional rather than mandatory.

In the tax comparisons and discussions in this study of vehicles in motor-carrier service, gross receipts taxes and other levies that are imposed on general business--levies that are not limited to motor carriers--have been excluded, even though their chief impact, in some instances, seems to be on highway vehicles. Fees for authority to operate and other fees paid only at the time a carrier begins to haul goods for hire have also been excluded. However, in many instances, the motor-carrier fees shown include license and permit fees that must be paid annually.

The majority of trucks are used in ordinary private service, but even these are subject to mileage or other carrier taxes under some conditions. Such variations in the tax structure of the States made it necessary, in this study, to make a few judgments relative to the inclusion or exclusion of these special levies.

A general policy was to include only the taxes normally paid on vehicles in a given group. For example, the laws of some States are written so that heavy trucks must pay certain mileage or compensatory taxes whether used in private or contract operation. In the same States, light trucks are not subject to the tax. In such cases, the tax is shown only for the heavier vehicles, because the purpose of the study is to present a comparison of tax burdens on certain selected vehicles rather than to include all of the taxes on all vehicles. Many of the larger trucks traveling in interstate commerce are subject to higher taxes than are reported in this study. The assumption of equal usage in all States allows for meaningful comparisons.

Types of Service

Most States have distinctly different tax rates for commercial vehicles in personal use or private operation (not for hire), in common or contract carrier operation (for hire), and in farm service. Vehicles in personal use or private operation are those used by the vehicle owner solely for his transportation or for carrying his own goods with no direct transportation charge.

Contract carriers are those employed in hauling goods for others with a direct transportation charge, at times and to destinations required by the jobs for which they are hired.

Common carriers are those operating vehicles for hire over established routes and on fixed schedules.

Contract carriers and common carriers operating vehicles for hire are usually subject to State regulation controlling their operations. Generally, the public utility commission or public service commission is the regulatory agency.

Information was obtained and tabulated for the study vehicles under the various types of service to account for the differing tax rates. The automobiles (Nos. 1, 2, and 3) and motorcycle (No. 15) are shown for personal use, the pickup truck (No. 4) for personal use and farm service, the stake truck (No. 5) for private and contract carrier operations and farm service, the dump truck (No. 8) for private operation, and the bus (No. 14) for common carrier operation. The other vehicles, trucks and truck combinations are shown for private operation and contract carrier operation.

The freight carriers in this study were assumed to be in contract for-hire service rather than common carrier service, since the operating characteristics of the former are more consistent with the explicit assumption that all travel is intrastate. To include combinations in common carrier service, operating primarily interstate, would result in a gross distortion if the fees were calculated on the basis of intrastate travel.

The bus was assumed to be in common carrier service, since an overwhelming proportion of intercity bus service is by common carrier. A sufficient number of trips in most States are intrastate so that applying the intrastate travel assumption in calculating taxes should yield reasonable totals.

The farm-service classification includes vehicles registered at a reduced fee without restriction as to the highways they may use. Farm vehicles registered by some States at a nominal charge imposed as the sole registration fee and licensed for restricted operation on or in the immediate vicinity of the farm have not been included in this study.

Farm trucks are registered at reduced rates in 39 States. The registration fee reductions vary, not only among the States, but also vary somewhat for vehicles of different capacities.

This can be seen from a comparison of figures 7 and 8. Many farm trucks are in the lighter weight groups, and what may at first glance appear to be relatively minor concessions in the form of reduced registration fees can, in fact, be of major importance from a revenue standpoint, particularly in predominantly agricultural States. The reduction in registration fees for a farm truck can be substantial. In 20 States the amount of the reduction can be 50 percent or more compared with the same truck in private operation.

A comparison of the registration fees for the 14,000-pound stake truck (No. 5) for private use and farm service is shown in figure 10. If classified as a farm truck, this vehicle is allowed a reduction in the registration fee of more than 75 percent in 5 States, 50 to 75 percent in 15 States, and less than 50 percent in 18 States.

When considering the equity of reduced registration rates for farm trucks, it should be remembered that farm trucks generally average fewer miles per year on highways than other trucks, and therefore, the reductions are not as large on a cents-per-mile basis as they might appear from the comparisons shown in tables 8 and 9 and figures 7 and 8.

Property Taxes

In most States, property taxes on motor vehicles have little or no direct relation to the use of highways, and the revenues from these property taxes are not available for highways. They are, however, so closely associated with registration fees in their application and their relation to costs of operation and they comprise such a large portion of the total taxes paid on motor vehicles in some States that their inclusion in this study was necessary in order to obtain equitable comparisons. The registration fees for individual vehicles vary considerably among the States, and property taxes in some instances greatly exceed the registration fees paid, but when property taxes and registration fees are considered together, the differences among the States are generally smaller.

Figure 4 shows the States in which State or local property taxes are levied and the States in which registration fees and special license taxes are in lieu of ad valorem or property taxes. In this connection, the registration fees of many States are based, at least in part, on the age or valuation of the vehicle.

In the tables in this study, registration fees in lieu of property taxes are reported with registration fees. Other taxes and fees reported by the States in lieu of property taxes but are ad valorem in nature are considered property taxes for the study. These fees are identified by various titles, including permit and county fees, specific ownership, privilege and excise taxes. These excise taxes should not be confused with one-time, new-vehicle, or resale excise taxes which are not included in the study. Property taxes are generally based on the current value of the vehicle and are paid annually.

In Alaska, a local tax is collected on weight and age of the vehicles to take the place of a property tax. This amount is shown under other taxes and fees in the tables in this study.

Louisiana and Texas permit local property taxes to be levied in addition to the registration fee. However, in Louisiana, such levies are not generally applied. In the case of Texas, the figures shown in the tables are for the capital city, which does not levy these taxes.

In New Hampshire, a Municipal Permit on motor vehicles is a prerequisite for State registration. Although it is not called a personal property tax, the fee is charged on an ad valorem basis and is shown on the tables as a property tax.

The valuation of motor vehicles for tax purposes is generally conceded to be much closer to market value than the valuation of other personal property--household furnishings, for example--subject to the same taxes. It is also probable that motor vehicles constitute a substantial portion of taxable personal property in many jurisdictions. Therefore, although this study is not directly concerned with personal property taxes per se, they are of considerable importance in the analysis of the total tax burden on the motor vehicle, either by those concerned solely with highway finance or with research in broader fields of public finance.

In Oklahoma, the registration fee on the mediumweight sedan is $92.61, a larger fee than for any other State, but Oklahoma levies no property tax on automobiles. In Arizona, the registration fee of $8.00 is one of the lowest among the States, however, it levies a tax in lieu of a property tax of $103.12. This tax must be paid before the vehicle can be registered. The combination of these two taxes in Arizona total more than the registration fee in Oklahoma.

Six States impose a registration fee of $40.00 or more on the mediumweight automobile cited in this study. None of these States levy a property tax on this vehicle.

The relation of property taxes to registration fees and the relative importance of property taxes as a part of the total tax burden on the automobile owner is illustrated in the tables for the individual vehicles in this study. Another factor that demonstrates the close relationship between registration fees and property taxes is the reduction of the registration fee in several States according to the age, and therefore value, of the vehicle. As noted previously, this is a general rule in applying property taxes. Nine States use the factor of age, to a greater or lesser extent, in determining the registration fee on automobiles.

The property taxes that are given in the tables, except for the farm vehicles, include all such taxes levied by the State, county, city, or other local governmental unit in which the vehicle is domiciled, and these are the taxes that would be imposed on the vehicles in the capital city of the State. The property taxes given for farm vehicles include State, county, and district, or other property taxes that would be collected in a typical, rural agricultural community in the State. In a few States, where uniform statewide property valuation and State rates were in effect in all jurisdictions, there is no difference between property taxes on farm vehicles and vehicles registered in the State capital.

Administration and Application

Motor-Vehicle Taxation

Although this study is based primarily on legislation, it is appropriate to call attention to administration and enforcement as they affect vehicle taxation.

Two of the most important considerations in any revenue legislation are administration and application or enforcement. Highway-user revenue legislation is no exception. The interpretation of the laws, simplicity of the instructions and required forms or reports, and the ease of collecting the revenues are administrative decisions of great importance. These decisions take on even greater significance with the passage of new revenue legislation, the updating of current legislation, and the modification of revenue collection procedures. Any review of highway-user taxation will show many similarities in the laws, as written, and even in the required forms and reports used by the various States. This is understandable since most laws are thoroughly researched before passage and the experience of other States in administering similar laws is studied.

In the area of application or enforcement, however, greater variations are evident between the States. The interpretation and application or enforcement of road-user taxes in one State compared with another having similar tax laws may easily cause substantial tax differences on similar vehicles in similar service.

The payment of motor-fuel taxes is an item that merits close examination. Most persons familiar with the subject agree that some gasoline used on the highways escapes taxation (through refund and exemption) and that the amounts undoubtedly vary greatly among the States. There is no way of knowing how much revenue escapes through excessive refund claims, but the total may be considerable. During 1980, one State refunded or exempted 19 percent of the total motor fuel consumed. In five other States, claims for nonhighway use of motor fuel were from 16 percent to 11 percent of all motor fuel used. Nationwide, the average was 4 percent. There appear to be many ways of avoiding or evading the tax on diesel fuel, and State authorities charged with collecting it are in general agreement that a considerable amount escapes taxation. The fact that kerosene and some heating oils can be used as diesel fuel substitutes makes it probable that collection of the tax will remain a problem for some time. Diesel-fuel taxation is undergoing increased scrutiny with the increased use of diesel fuel in light trucks and automobiles. The problems of collecting motor-fuel taxes may have been an influence on some State legislatures that have tended to levy larger-than-average ownership taxes (registration fees, sales taxes, and associated fees) rather than taxes on vehicle use (motor-fuel taxes).

Even in the area of registration fees, variances can occur between States with similar fee schedules. These differences often are due to different determinations of the loads to be carried.

The administration and application of highway-user taxes take on an even greater importance with the changes in the economic conditions and increased revenue needs for the building and maintaining of highways.

In an exhaustive comparison of road-user taxes in different States, it would be pertinent to examine practices and interpretations in the application of the existing statutes, but in this study, no allowance was made for such differences.

Motor-Vehicle Inspection

Half of the States require motor vehicles to be inspected periodically. The inspections vary as to type of inspection stations used, frequency of inspection, vehicles required to be inspected, cost of the inspection to the motorist, and disposition of the fee.

We have included the discussion of the motor-vehicle inspection program in this section rather than with road-user taxes since the States' portion of the inspection fee is generally nominal and is normally used to defray the cost of providing the inspection stickers and maintaining files instead of being used as a revenue producing tax in most of the States.

In addition to the 25 States and the District of Columbia that require annual or semiannual inspection, 7 conduct random or spot inspections. The fees range from $2.50 to $15.00. Only two States and the District of Columbia own and operate their own inspection stations. In the others, the inspection is performed in State designated and supervised privately owned facilities.

The States' portions of the inspection fees range from $0.00 to $5.00. The States' shares of the inspection fees are included with the road-user revenues in the tables in this study.

Table 19 summarizes the State inspection programs. These inspection programs are not to be identified with safety equipment inspections of commercial vehicles conducted by regulatory agencies in many States.

TABLE 1 - DATA USED IN COMPUTING STATE ROAD USER AND PERSONAL PROPERTY TAXES ON SELECTED VEHICLES

1982 REGISTRATION YEAR

SHEET 1 OF 2

FACTORS AFFECTING TAXATION		PASSENGER CARS			SINGLE-UNIT TRUCKS					TRACTOR-SEMITRAILER COMB.	
										NO. 9 (2-S1) (GASOLINE)	
		NO. 1 LIGHT	NO. 2 MEDIUM	NO. 3 HEAVY	NO. 4 PICKUP (GASOLINE)	NO. 5 STAKE (GASOLINE)	NO. 6 VAN TRUCK (GASOLINE)	NO. 7 VAN TRUCK (DIESEL)	NO. 8 DUMP (DIESEL)	TRACTOR-TRUCK	SEMITRAILER
Body Type		2 Door Hatchback	4 Door	4 Door	Pickup 8' Box	Stake	Van Truck	Van Truck	Dump	Tractor	Van 27'
Price F.O.B. Factory (1980)		$ 4,601	$ 6,740	$16,467	$7,822	$11,882	$18,539	$21,776	$52,989	$21,366	$ 9,250
Horsepower, Max. Brake		-	-	-	-	-	-	-	-	-	-
Horsepower, Net		70	90	140	190	161	189	165	290	203	-
No. of Cylinders		4	6	8	8	8	8	8	6	8	-
Displacement	cc.	-	-	-	-	-	-	-	-	-	-
Weight:											
Empty Weight	lb.	2,054	3,250	4,241	3,914	6,469	12,601	13,264	21,262	9,674	6,797
Load Weight	lb.	600	900	900	1,086	7,531	11,399	10,736	28,738	12,326	11,203
Gross Vehicle Weight	lb.	2,654	4,150	5,142	5,000	14,000	24,000	24,000	50,000	22,000	18,000
Gross Weight of Combination	lb.	-	-	-	-	-	-	-	-	40,000	-
Length:											
Wheelbase	in.	94.3	109.9	117.3	131.5	125	218	218	182	136	-
Distance Between Tandem Axles	in.	-	-	-	-	-	-	-	50	-	-
Length of Combination	ft.	-	-	-	-	-	-	-	-	36	-
Tires:											
Size		P15580R13	DR78X14	P20575R15	P2357R15	7.00X20	10X22.5	10X22.5	Front 15X22.5 Rear 10X20	11X22.5	10X20
Arrangement: Front		-	-	-	Single	Single	Single	Single	Single	Single	-
Rear		-	-	-	Single	Single	Dual	Dual	Dual-Tandem	Dual	Dual
Total Annual Miles Traveled:											
Personal Use		12,500	12,500	12,500	9,800	-	-	-	-	-	-
Private Operation		-	-	-	-	12,000	15,000	15,000	25,000	30,000	-
Contract Carrier		-	-	-	-	20,000	25,000	25,000	-	40,000	-
Farm Service		-	-	-	8,800	6,600	-	-	-	-	-
Average Miles-Per-Gallon:											
Personal Use		26.0	17.0	15.0	14.0	-	-	-	-	-	-
Private Operation		-	-	-	-	9.0	5.9	6.9	5.8	5.3	-
Contract Carrier		-	-	-	-	9.0	5.9	6.9	-	5.3	-
Farm Service		-	-	-	14.0	9.5	-	-	-	-	-
Annual Motor-Fuel Consumption:											
Personal Use	gal.	481	735	833	700	-	-	-	-	-	-
Private Operation	gal.	-	-	-	-	1,333	2,542	2,174	4,310	5,660	-
Contract Carrier	gal.	-	-	-	-	2,222	4,237	3,623	-	7,547	-
Farm Service	gal.	-	-	-	629	694	-	-	-	-	-
Total Revenue Ton-Miles (Avg. Load)		-	-	-	-	41,421	57,000	53,688	-	258,820	-
Average Gross Weight	lb.	-	-	-	-	10,611	17,161	17,559	-	29,412	-
Gross Annual Earnings		-	-	-	-	$ 5,592	$ 7,695	$ 7,248	-	$34,941	-

TABLE I - DATA USED IN COMPUTING STATE ROAD USER AND PERSONAL PROPERTY TAXES ON SELECTED VEHICLES

1982 REGISTRATION YEAR

SHEET 2 OF 2

FACTORS AFFECTING TAXATION	TRACTOR-SEMITRAILER COMBINATION CONT.				TRACTOR-SEMITRAILER AND FULL TRAILER			TRUCK-FULL TRAILER		BUS NO. 14 (DIESEL) INTERCITY	MOTORCYCLE NO. 15
	NO. 10 (2-S2) (DIESEL)		NO. 11 (3-S2) (DIESEL)		NO. 12 (2-S1-2) (DIESEL)			NO. 13 (3-2) (DIESEL)			
	TRACTOR-TRUCK	SEMITRAILER	TRACTOR-TRUCK	SEMITRAILER	TRACTOR-TRUCK	SEMITRAILER	FULL TRAILER	TRUCK	FULL TRAILER		
Body Type	Tractor	Van 40'	Tractor	Van 40'	Tractor	Van 27'	Van 27'	Tank Truck	Tank Trailer	47 Seat	-
Price F.O.B. Factory (1980)	$28,992	$13,925	$ 46,592	$13,925	$ 40,718	$ 9,250	$13,050	$ 65,535	$24,356	$106,000	$1,040
Horsepower, Max. Brake	-	-	-	-	-	-	-	-	-	275	-
Horsepower, Net	210	-	290	-	283	-	-	270	-	-	-
No. of Cylinders	6	-	6	-	8	-	-	6	-	8	2
Displacement cc.	-	-	-	-	-	-	-	-	-	-	395
Weight:											
Empty Weight lb.	10,171	11,310	15,752	11,310	12,601	6,797	9,997	17,678	7,110	26,900	370 (Dry)
Load Weight lb.	17,829	20,690	30,248	20,690	19,399	11,203	20,003	22,322	32,890	9,500	330
Gross Vehicle Weight lb.	28,000	32,000	46,000	32,000	32,000	18,000	30,000	40,000	40,000	36,400	700
Gross Weight of Combination lb.	60,000	-	78,000	-	80,000	-	-	80,000	-	-	-
Length:											
Wheelbase in.	136	-	143	-	118	-	-	226	-	285	54.7
Distance between Tandem Axles in.	-	48	49.6	48	-	-	-	51.5	-	48.3	-
Length of Combination ft.	50	-	50	-	65	-	-	63.75	-	40 (Bus)	-
Tires: Size	11X22.5	11X22.5	10X20	11X22.5	11X24.5	10X20	10X20	11X22.5	11X22.5	12.5X22.5	Front 3.60X19 Rear 4.10X18
Arrangement: Front	Single	-	Single	-	Single	-	Dual	Single	Dual	Single	-
Rear	Dual	Dual-Tandem	Dual-Tandem	Dual-Tandem	Dual	Dual	Dual	Dual-Tandem	Dual	Dual & Single Tandem	-
Total Annual Miles Traveled:											
Personal Use	-	-	-	-	-	-	-	-	-	-	2,200
Private Operation	50,000	-	70,000	-	80,000	-	-	80,000	-	-	-
Contract Carrier	60,000	-	70,000	-	80,000	-	-	80,000	-	1/ 87,900	-
Farm Service	-	-	-	-	-	-	-	-	-	-	-
Average Miles Per Gallon:											
Personal Use	-	-	-	-	-	-	-	-	-	-	57
Private Operation	5.8	-	4.8	-	4.7	-	-	4.7	-	-	-
Contract Carrier	5.8	-	4.8	-	4.7	-	-	4.7	-	1/ 5.9	-
Farm Service	-	-	-	-	-	-	-	-	-	-	-
Annual Motor-Fuel Consumption:											
Personal Use gal.	-	-	-	-	-	-	-	-	-	-	39
Private Operation gal.	8,621	-	14,583	-	17,021	-	-	17,021	-	-	-
Contract Carrier gal.	10,345	-	14,583	-	17,021	-	-	17,021	-	1/ 14,831	-
Farm Service gal.	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Ton-Mile (Avg. Load.)	693,330	-	1,069,705	-	1,416,960	-	-	1,214,680	-	-	-
Average Gross Weight lb.	44,592	-	57,652	-	64,819	-	-	55,155	-	1/ 31,400	-
Gross Annual Earnings	$93,600	-	$ 144,410	-	$ 191,290	-	-	$ 163,982	-	1/ $153,125	-

1/ In common carrier service (Class I).

TABLE 2. — BASIS FOR REGISTRATION OF AUTOMOBILES

FLAT FEE	EMPTY WEIGHT OR SHIPPING WEIGHT			GROSS WEIGHT
FLAT FEE ONLY: Alabama Alaska Arizona California Connecticut Delaware Georgia Indiana Kentucky Louisina Maine Massachusetts Nebraska Nevada North Carolina Ohio Oregon Pennsylvania South Carolina Tennessee Utah Vermont Washington Wisconsin Wyoming FLAT FEE BY AGE: Idaho	WEIGHT GROUPS: Arkansas Dist. of Col. Florida Maryland Montana Texas Virginia West Virginia	WEIGHT GROUPS, AND AGE: New Jersey New Mexico South Dakota WEIGHT GROUPS, AGE, AND FLAT FEE: Mississippi PER POUND AND FLAT FEE: Hawaii	100-POUND INTERVALS: Colorado New York 100-POUND INTERVALS, AGE, AND VALUE: Iowa 500-POUND INTERVALS: Michigan	WEIGHT GROUPS: Kansas New Hampshire Rhode Island WEIGHT GROUPS, AND AGE: North Dakota OTHER HORSEPOWER GROUPS: Illinois Missouri FACTORY DELIVEED PRICE AND AGE: Oklahoma SUGGESTED RETAIL PRICE, AGE, AND FLAT FEE: Minnesota

TABLE 3. -- BASIS FOR REGISTRATION OF TRUCKS AND TRUCK COMBINATIONS

GROSS VEHICLE WEIGHT: Alabama Arizona Connecticut Delaware Georgia Idaho Illinois Indiana Iowa Kansas Kentucky Maine Maryland Massachusetts Mississippi Missouri Montana Nebraska New Hampshire New Jersey New Mexico New York North Carolina Oregon Pennsylvania Rhode Island	South Carolina Tennessee Texas Utah Vermont Virginia Washington West Virginia Wisconsin	EMPTY WEIGHT: Alaska California Colorado District of Columbia Hawaii Nevada Ohio Wyoming	EMPTY WEIGHT 6,000 POUNDS OR LESS, GROSS VEHICLE WEIGHT OVER 6,000 POUNDS: Arkansas EMPTY WEIGHT 8,000 POUNDS OR LESS, GROSS VEHICLE WEIGHT OVER 8,000 POUNDS AND COMBINATIONS: Michigan
		GROSS VEHICLE WEIGHT AND AGE: Minnesota North Dakota Oklahoma	EMPTY WEIGHT UNDER 26,000 POUNDS, GROSS VEHICLE WEIGHT 26,000 POUNDS OR OVER: Florida
		EMPTY WEIGHT AND AGE, NONCOMMERCIAL; GROSS VEHICLE WEIGHT, COMMERCIAL: South Dakota	GROSS WEIGHT PER LOAD CARRYING AXLE: Louisiana

TABLE 4. -- BASIS FOR REGISTRATION OF COMMON CARRIER BUSES

INTERCITY, INTRASTATE SERVICE

FLAT FEE	WEIGHT GROUPS		OTHER	
FLAT FEE ONLY:	EMPTY WEIGHT:	GROSS WEIGHT:	SEATING CAPACITY:	EMPTY WEIGHT, SEATING CAPACITY, AND FLAT FEE:
Connecticut Maine Nevada West Virginia	Alaska Arkansas Dist. of Col. Georgia Michigan North Carolina Ohio South Carolina Virginia Wyoming	Delaware Idaho Illinois Indiana Iowa Kansas Nebraska New Hampshire New Mexico Oregon South Dakota Texas Utah Vermont Wisconsin	Alabama Colorado Louisiana Massachusetts Missouri Montana New Jersey New York Oklahoma Pennsylvania SEATING CAPACITY, AND NUMBER OF AXLES: Maryland SEATING CAPACITY AND FLAT FEE: Tennessee HORSEPOWER, EMPTY WEIGHT, AND SEATING CAPACITY: Mississippi EMPTY WEIGHT, AND FLAT FEE: California Hawaii	Florida GROSS WEIGHT, SEATING CAPACITY, AND AGE: North Dakota GROSS WEIGHT, AND SEATING CAPACITY: Rhode Island GROSS WEIGHT, AND AGE: Minnesota GROSS WEIGHT, AND FLAT FEE: Arizona Washington NO FEE: Kentucky

TABLE 5 - AVERAGE, LOW, AND HIGH ROAD-USER AND PERSONAL-PROPERTY TAXES ON SELECTED MOTOR VEHICLES[1]

VEHICLE AND SERVICE	AVERAGE FEE FOR STATES WHERE VEHICLE MAY OPERATE					LOWEST FEE 2/					HIGHEST FEE				
	REGISTRATION FEE, ETC.	MOTOR-FUEL TAX	TOTAL ROAD-USER TAXES	PROPERTY TAX	TOTAL	REGISTRATION FEE, ETC.	MOTOR-FUEL TAX	TOTAL ROAD-USER TAXES	PROPERTY TAX	TOTAL	REGISTRATION FEE, ETC.	MOTOR-FUEL TAX	TOTAL ROAD-USER TAXES	PROPERTY TAX	TOTAL
PASSENGER CAR:															
LIGHTWEIGHT (NO. 1):	$22.05	$48.24	$70.29	$40.64	$110.93	$3.25	$24.05	$41.60	$25.16	$41.60	$80.00	$71.42	$119.03	$293.00	$361.72
MEDIUMWEIGHT (NO. 2)	25.59	73.71	99.30	53.61	152.91	3.25	36.75	62.05	28.86	62.05	93.61	109.14	161.05	429.00	533.20
HEAVYWEIGHT (NO. 3)	37.00	83.53	120.53	134.55	255.08	3.25	41.65	69.89	66.60	69.89	211.46	123.70	283.29	1,060.00	1,180.96
PICKUP (NO. 4):															
FARM	23.50	61.95	85.45	53.43	138.88	3.25	12.50	42.58	14.75	42.58	72.80	93.40	154.27	498.00	594.48
PERSONAL	29.92	70.20	100.11	57.77	157.89	8.00	35.00	59.05	23.60	59.05	110.00	103.95	201.00	498.00	603.00
STAKE (NO. 5):															
PRIVATE	97.27	133.67	230.95	88.82	319.76	8.25	66.65	108.23	33.50	155.89	244.00	197.95	390.63	756.00	970.96
CONTRACT	118.45	222.82	341.27	85.83	427.10	13.25	111.10	179.90	33.50	213.25	304.00	329.96	548.42	756.00	1,092.64
FARM	49.61	68.35	117.96	80.48	198.44	8.25	13.88	43.88	21.00	43.88	148.00	103.05	197.48	756.00	902.28
VAN, GASOLINE (NO. 6):															
PRIVATE	203.33	253.12	456.45	139.35	595.80	40.25	127.10	230.90	37.74	313.95	330.60	355.88	675.46	1,180.00	1,391.04
CONTRACT	238.69	421.90	660.59	135.58	796.17	76.25	211.85	402.59	51.06	409.70	480.94	593.18	925.83	1,180.00	1,801.44
VAN, DIESEL (NO. 7):															
PRIVATE	223.47	207.53	431.01	166.56	597.57	8.25	141.31	171.30	37.74	283.16	575.40	322.83	659.07	1,386.00	1,752.88
CONTRACT	267.71	345.85	613.57	161.41	774.97	13.25	235.50	284.90	51.06	413.57	755.00	538.01	903.01	1,386.00	1,933.76
DUMP, DIESEL (NO. 8):															
PRIVATE	546.91	411.69	958.60	444.72	1,403.32	175.25	215.50	498.80	141.83	634.45	1,255.63	640.03	1,546.85	3,373.00	4,166.20
THREE-AXLE COMBINATION, GASOLINE (NO. 9):															
PRIVATE	415.99	572.30	988.29	252.15	1,240.45	108.50	283.00	533.00	150.22	602.10	880.00	840.51	1,420.88	1,949.00	2,855.20
CONTRACT	519.83	763.11	1,282.93	243.76	1,526.69	129.00	377.35	707.45	150.22	707.45	1,586.55	1,120.72	2,378.99	1,949.00	3,088.64
FOUR-AXLE COMBINATION, DIESEL (NO. 10):															
PRIVATE	765.70	820.01	1,585.71	341.42	1,927.12	282.50	431.05	930.08	223.13	1,060.18	3,315.00	1,280.22	3,315.00	2,731.00	4,112.82
CONTRACT	961.72	983.99	1,945.71	330.61	2,276.33	303.00	517.25	1,230.62	223.13	1,230.62	3,945.00	1,836.23	4,883.53	2,731.00	5,232.24
FIVE-AXLE COMBINATION, DIESEL (NO. 11):															
PRIVATE	1,195.70	1,397.84	2,593.54	510.63	3,104.17	347.50	729.15	1,477.23	372.22	1,645.14	5,390.00	2,165.57	5,390.00	3,852.00	6,033.96
CONTRACT	1,431.01	1,397.84	2,828.85	492.68	3,321.53	407.00	729.15	1,691.10	372.22	1,691.10	5,664.53	2,165.57	7,195.75	3,852.00	7,648.92
FIVE-AXLE COMBINATION, DIESEL (NO. 12):															
PRIVATE	1,537.33	1,521.73	3,059.67	343.96	3,403.02	398.00	851.05	1,830.05	473.00	1,830.05	6,250.00	2,365.92	6,250.00	1,794.28	6,250.00
CONTRACT	1,739.31	1,521.73	3,261.04	318.00	3,579.04	401.00	851.05	1,890.05	473.00	1,890.05	6,250.00	2,365.92	7,099.93	1,115.43	8,017.39
FIVE-AXLE COMBINATION, DIESEL (NO. 13):															
PRIVATE	1,351.26	1,562.88	2,914.14	714.15	3,628.30	442.00	851.05	1,809.05	499.50	1,809.05	6,255.00	2,527.62	6,255.00	5,721.00	8,205.52
CONTRACT	1,502.66	1,562.88	3,065.54	678.92	3,744.47	449.00	851.05	1,847.03	499.50	1,847.03	6,255.00	2,527.62	6,458.23	5,721.00	8,212.52
INTERCITY BUS, DIESEL (NO. 14):															
COMMON CARRIER	920.70	1,365.62	2,286.32	793.75	3,080.07	30.00	815.71	741.73	128.62	741.73	5,127.63	2,202.40	6,684.89	6,747.00	8,694.72
MOTORCYCLE (NO. 15):															
PERSONAL	10.10	3.88	13.98	10.64	24.62	1.50	1.95	5.51	9.00	6.12	25.00	5.78	31.07	67.00	82.68

1/ IN 23 STATES AND THE DISTRICT OF COLUMBIA, PERSONAL-PROPERTY TAXES ARE NOT IMPOSED. IN FOUR STATES DIESEL FUEL IS NOT TAXED DIRECTLY.

2/ THE FEES IN THESE COLUMNS ARE THE LOWEST FOR THOSE STATES WHICH IMPOSE THE FEES.

TABLE 6 - STATE MOTOR-VEHICLE INSPECTION PROGRAMS

STATE 1/	FREQUENCY OF INSPECTION			FEE PER INSPECTION	STATE PORTION OF FEE
	PERIODIC	RANDOM OR SPOT	NO INSPECTION REQUIRED		
NEW ENGLAND:					
CONNECTICUT	-	-	(2/)	-	-
MAINE	SEMIANNUAL 3/	-	-	$3.00	$0.25
MASSACHUSETTS	SEMIANNUAL	-	-	4.00	1.25
NEW HAMPSHIRE	SEMIANNUAL	-	-	4/ 3.25	0.15
RHODE ISLAND	ANNUAL	-	-	5/ 4.00	1.00
VERMONT	SEMIANNUAL	-	-	(4/)	-
MIDDLE ATLANTIC:					
* NEW JERSEY	ANNUAL	-	-	2.50	-
NEW YORK	ANNUAL	-	-	6/ 6.00	0.25
PENNSYLVANIA	SEMIANNUAL 3/	-	-	4/ 15.00	1.00
SOUTH ATLANTIC (NORTH):					
* DELAWARE	ANNUAL	-	-	(7/)	-
* DISTRICT OF COLUMBIA	ANNUAL	-	-	5.00	5.00
MARYLAND	-	-	(8/)	(4/)	-
VIRGINIA	SEMIANNUAL	-	-	4.00	-
WEST VIRGINIA	ANNUAL	-	-	5.00	0.50
SOUTH ATLANTIC (SOUTH):					
FLORIDA	-	-	X	-	-
GEORGIA	ANNUAL 3/	-	-	3.00	0.25
NORTH CAROLINA	ANNUAL	-	-	4.25	0.35
SOUTH CAROLINA	ANNUAL	-	-	3.00	0.50
EAST NORTH CENTRAL:					
ILLINOIS	SEMIANNUAL 9/	-	-	(9/)	0.60
INDIANA	-	-	X	-	-
MICHIGAN	-	X	-	-	-
OHIO	-	X	-	-	-
WISCONSIN	-	X	-	-	-
WEST NORTH CENTRAL:					
IOWA	-	-	X	-	-
KANSAS	-	-	X	-	-
MINNESOTA	-	X	-	-	-
MISSOURI	ANNUAL	-	-	5/ 4.50	0.50
NEBRASKA	ANNUAL	-	-	3.75	0.40
NORTH DAKOTA	-	X	-	-	-
SOUTH DAKOTA	-	-	X	-	-
EAST SOUTH CENTRAL:					
ALABAMA	-	-	X	-	-
KENTUCKY	-	-	X	-	-
MISSISSIPPI	ANNUAL	-	-	2.50	0.50
TENNESSEE	-	-	X	-	-
WEST SOUTH CENTRAL:					
ARKANSAS	ANNUAL	-	-	3.25	1.25
LOUISIANA	ANNUAL	-	-	4.50	0.25
OKLAHOMA	ANNUAL	-	-	5.00	1.00
TEXAS	ANNUAL	-	-	5.00	1.75
MOUNTAIN:					
ARIZONA	-	-	(10/)	-	-
COLORADO	ANNUAL 3/	-	-	5.50	0.50
IDAHO	-	-	X	-	-
MONTANA	-	-	X	-	-
NEVADA	-	-	(8/)	-	-
NEW MEXICO	-	-	X	-	-
UTAH	ANNUAL	-	-	5.25	0.25
WYOMING	-	-	X	-	-
PACIFIC:					
CALIFORNIA	-	-	X	-	-
OREGON	-	X	-	-	-
WASHINGTON	-	X	-	-	-
OTHER AREAS:					
ALASKA	-	-	X	-	-
HAWAII	ANNUAL 11/	-	-	4.25	0.50

1/ ASTERISK INDICATES STATE-OWNED AND OPERATED INSPECTION STATIONS. IN OTHER STATES THE STATIONS ARE STATE-DESIGNATED AND SUPERVISED.

2/ AUTOMOBILES, 10 YEARS OLD OR OLDER, MUST BE INSPECTED WHEN SOLD OR TRANSFERRED.

3/ IN COLORADO, VEHICLES PAYING MILEAGE (TON-MILE) TAX ARE INSPECTED SEMIANNUALLY. IN MAINE, MOTORCYCLES AND MOPEDS ARE INSPECTED ANNUALLY. IN PENNSYLVANIA, ANTIQUE AND CLASSIC AUTOMOBILES AND MOTORCYCLES ARE INSPECTED ANNUALLY. IN GEORGIA, ANNUAL INSPECTION NOT REQUIRED AFTER FEBRUARY 25, 1982.

4/ SPECIFIC FEE NOT ESTABLISHED BY LAW. FOR NEW HAMPSHIRE, TYPICAL FEE SHOWN IS FOR AUTOMOBILES AND PICKUP TRUCKS. THE TYPICAL FEE FOR TRUCKS IS $5.00 ($2.00 FOR TRAILERS AND SEMITRAILERS) AND $2.50 FOR MOTORCYCLES. IN PENNSYLVANIA, THE TYPICAL FEE FOR TRUCKS IS $53.00.

5/ IN MISSOURI, THE FEE IS $3.00 FOR MOTORCYCLES. IN RHODE ISLAND, THE FEE IS $7.00 FOR TRUCKS AND BUSES.

6/ THE FEE SHOWN IS FOR AUTOMOBILES AND PICKUP TRUCKS. THE FEE IS $9.00 FOR SINGLE-UNIT TRUCKS, $12.00 FOR TRACTOR TRUCKS ($8.00 FOR TRAILERS OR SEMITRAILERS) AND $4.00 FOR MOTORCYCLES. AN ADDITIONAL $6.00 IS CHARGED FOR EMISSION INSPECTION IN NEW YORK CITY AND THE COUNTIES OF NASSAU, SUFFOLK, ROCKLAND AND WESTCHESTER.

7/ FEE IS INCLUDED IN REGISTRATION FEE.

8/ INSPECTION REQUIRED TO TRANSFER TITLE OR REGISTER USED VEHICLE.

9/ INSPECTION IS FOR TRUCKS ONLY. RATE IS $2.00 TO $3.00 PER SINGLE-WHEEL AXLE; $2.25 TO $3.35 PER DUAL-WHEEL AXLE.

10/ EMISSION INSPECTION REQUIRED IN MARICOPA AND PIMA COUNTIES AT A $5.44 FEE.

11/ ANNUAL INSPECTION FOR VEHICLES UNDER 10 YEARS OF AGE OR TRUCKS AND TRAILERS 10,000 POUNDS G.V.W. OR LESS, SEMIANNUAL FOR OTHERS.

FIGURE 1

AUTOMOBILE REGISTRATION FEE BASIS

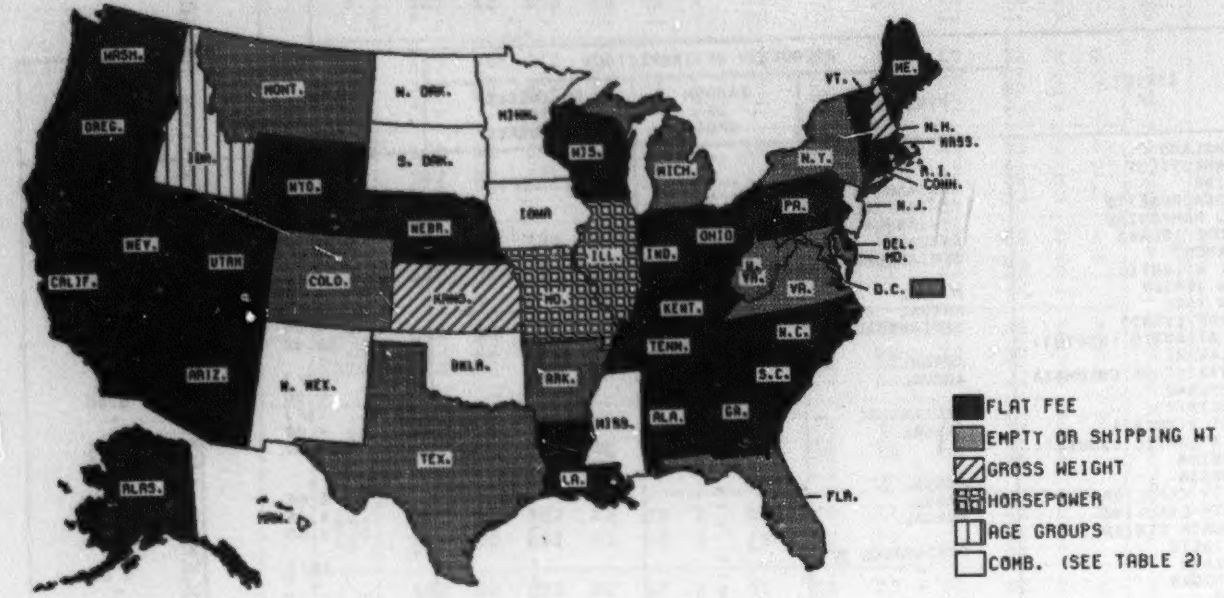
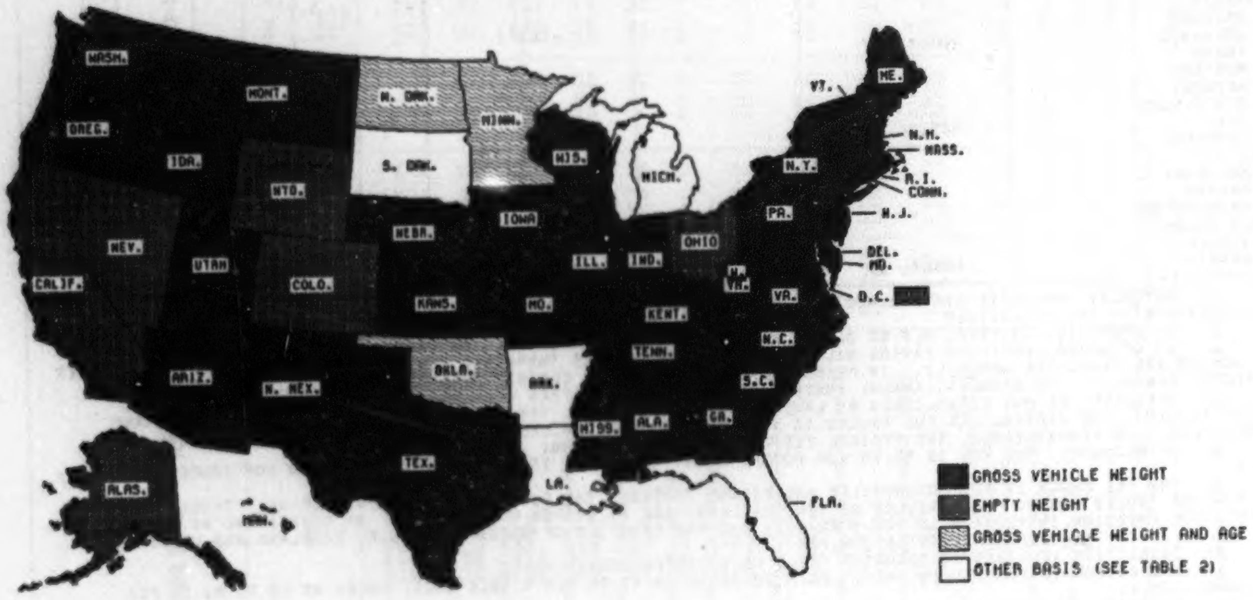

WASH.
MONT.
N. DAK.
MINN.
VT.
ME.
N.H.
MASS.
R.I.
CONN.
OREG.
IDA.
WYO.
S. DAK.
WIS.
MICH.
N.Y.
PA.
N.J.
IOWA
NEBR.
NEV.
UTAH
COLO.
KANS.
ILL.
IND.
OHIO
W. VA.
DEL.
MD.
VA.
D.C.
CALIF.
MO.
KENT.
N.C.
TENN.
OKLA.
ARK.
S.C.
ARIZ.
N. MEX.
MISS.
ALA.
GA.
TEX.
LA.
FLA.
ALAS.
HAW.
FLAT FEE
EMPTY OR SHIPPING WT
GROSS WEIGHT
HORSEPOWER
AGE GROUPS
COMB. (SEE TABLE 2)

FIGURE 2

TRUCK REGISTRATION FEE BASIS


WASH.
MONT.
N. DAK.
MINN.
VT.
ME.
OREG.
IDA.
WYO.
S. DAK.
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MICH.
N.H.
MASS.
R.I.
CONN.
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NEV.
UTAH
COLO.
NEBR.
IOWA
ILL.
IND.
OHIO
W. VA.
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CALIF.
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KENT.
N.C.
TENN.
OKLA.
ARK.
S.C.
ARIZ.
N. MEX.
MISS.
ALA.
GA.
TEX.
LA.
FLA.
ALAS.
HAW.
GROSS VEHICLE WEIGHT
EMPTY WEIGHT
GROSS VEHICLE WEIGHT AND AGE
OTHER BASIS (SEE TABLE 2)

FIGURE 3

STATE GASOLINE TAX RATES

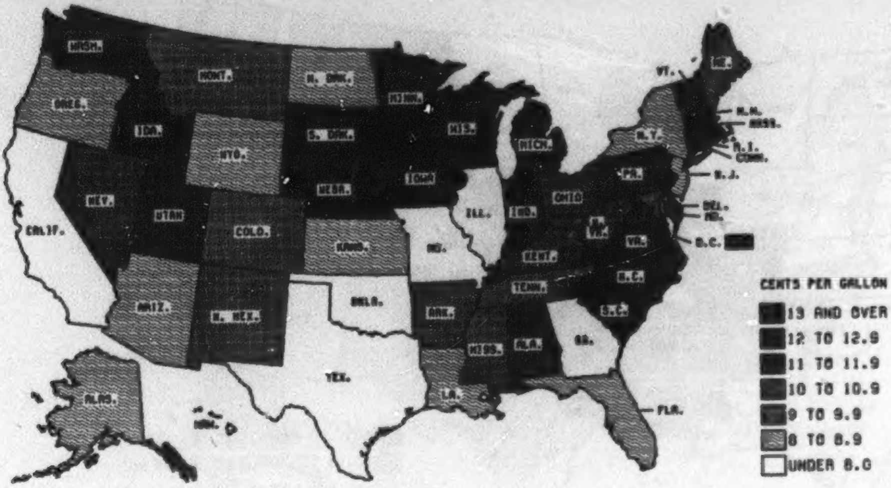

WASH.
OREG.
CALIF.
IDA.
NEV.
MONT.
WYO.
UTAH
ARIZ.
COLO.
N. MEX.
N. DAK.
S. DAK.
NEBR.
KANS.
OKLA.
TEX.
MINN.
IOWA
MO.
ARK.
LA.
WIS.
ILL.
MICH.
IND.
OHIO
KENT.
TENN.
MISS.
ALA.
GA.
FLA.
S.C.
N.C.
VA.
W. VA.
PA.
N.Y.
N.J.
DEL.
MD.
D.C.
VT.
ME.
N.H.
MASS.
R.I.
CONN.
ALAS.
HAW.
CENTS PER GALLON
13 AND OVER
12 TO 12.9
11 TO 11.9
10 TO 10.9
9 TO 9.9
8 TO 8.9
UNDER 8.0

FIGURE 4

APPLICATION OF PERSONAL PROPERTY TAXES TO MOTOR VEHICLES

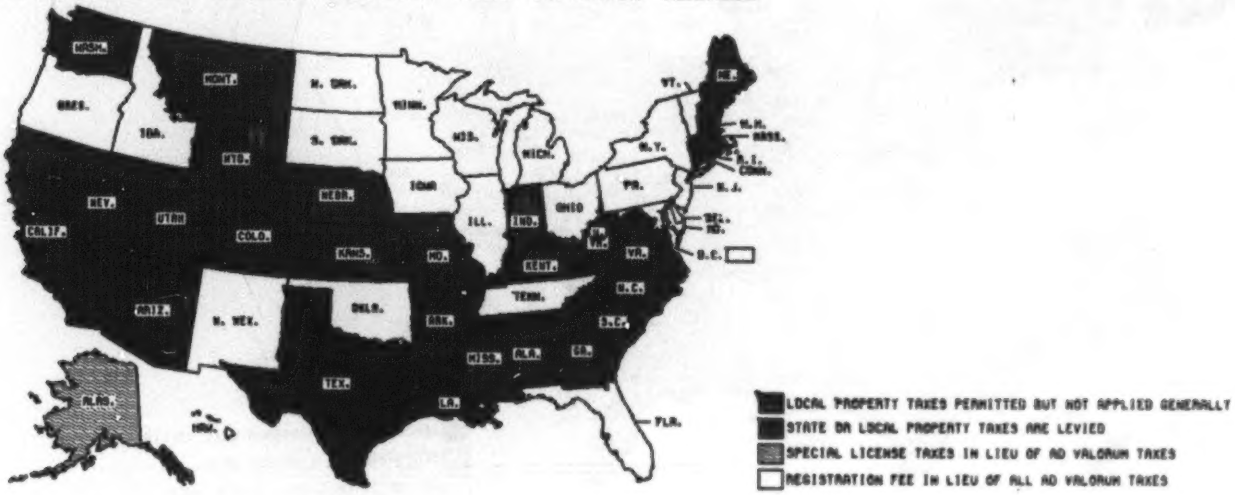

WASH.
OREG.
CALIF.
IDA.
NEV.
MONT.
WYO.
UTAH
ARIZ.
COLO.
N. MEX.
N. DAK.
S. DAK.
NEBR.
KANS.
OKLA.
TEX.
MINN.
IOWA
MO.
ARK.
LA.
WIS.
ILL.
MICH.
IND.
OHIO
KENT.
TENN.
MISS.
ALA.
GA.
FLA.
S.C.
N.C.
VA.
W. VA.
PA.
N.Y.
N.J.
DEL.
MD.
D.C.
VT.
ME.
N.H.
MASS.
R.I.
CONN.
ALAS.
HAW.
LOCAL PROPERTY TAXES PERMITTED BUT NOT APPLIED GENERALLY
STATE OR LOCAL PROPERTY TAXES ARE LEVIED
SPECIAL LICENSE TAXES IN LIEU OF AD VALORUM TAXES
REGISTRATION FEE IN LIEU OF ALL AD VALORUM TAXES

FIGURE 5

LEGALITY OF HEAVY COMBINATIONS

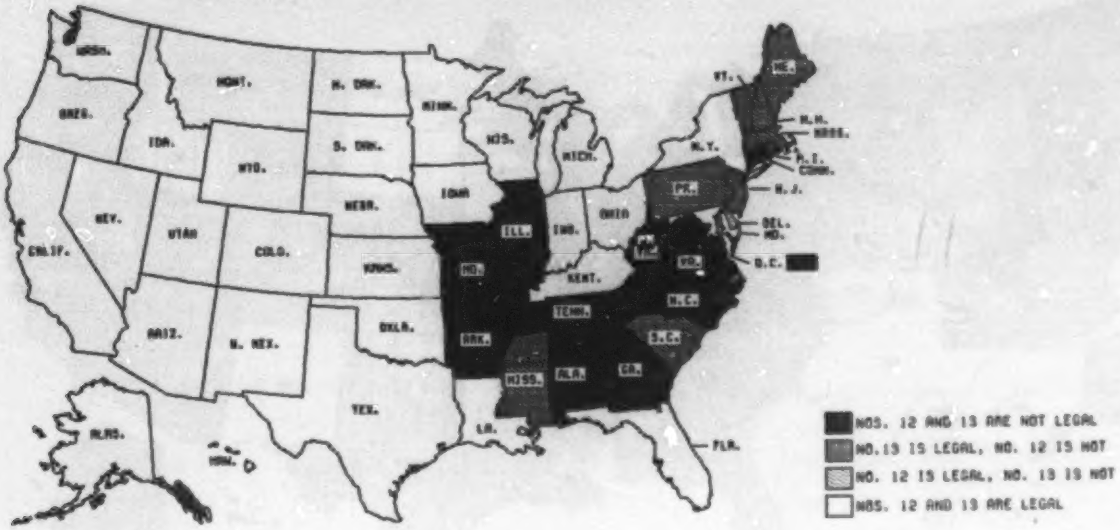

WASH.
MONT.
N. DAK.
MINN.
OREG.
IDA.
S. DAK.
WIS.
MICH.
WYO.
IOWA
NEBR.
NEV.
UTAH
COLO.
ILL.
IND.
OHIO
CALIF.
KANS.
MO.
KENT.
ARIZ.
N. MEX.
OKLA.
ARK.
TENN.
MISS.
ALA.
GA.
TEX.
LA.
FLA.
ALAS.
HAW.
VT.
ME.
N.H.
MASS.
N.Y.
R.I.
CONN.
PA.
N.J.
DEL.
MD.
W. VA.
VA.
D.C.
N.C.
S.C.
NOS. 12 AND 13 ARE NOT LEGAL
NO. 13 IS LEGAL, NO. 12 IS NOT
NO. 12 IS LEGAL, NO. 13 IS NOT
NOS. 12 AND 13 ARE LEGAL

FIGURE 6

REGISTRATION OF TRACTOR-SEMITRAILER AS A SINGLE UNIT

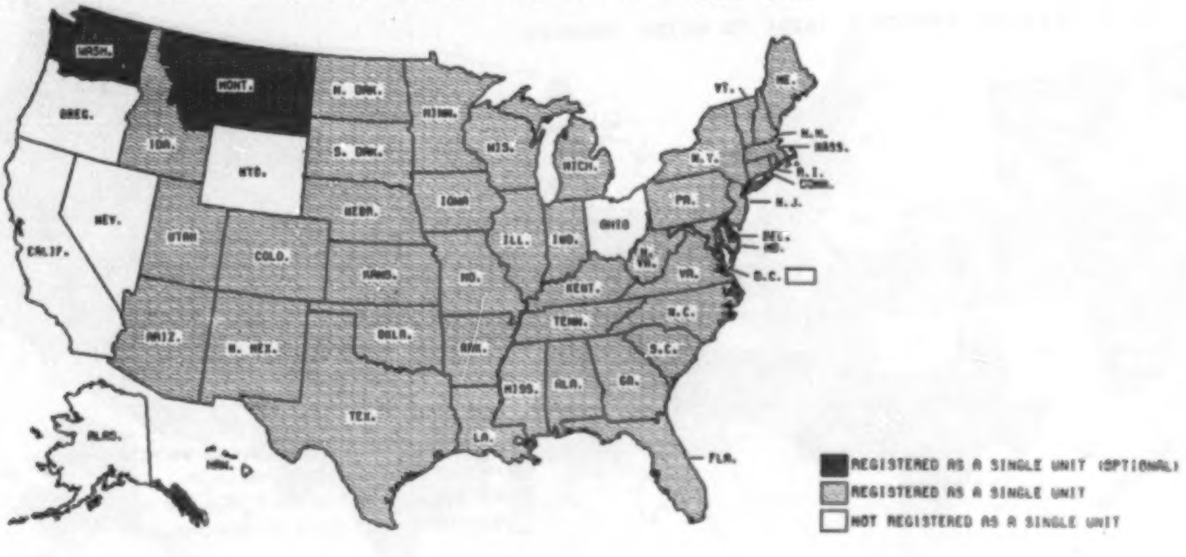

WASH.
MONT.
N. DAK.
MINN.
OREG.
IDA.
S. DAK.
WIS.
MICH.
WYO.
IOWA
NEBR.
NEV.
UTAH
COLO.
ILL.
IND.
OHIO
CALIF.
KANS.
MO.
KENT.
ARIZ.
N. MEX.
OKLA.
ARK.
TENN.
MISS.
ALA.
GA.
TEX.
LA.
FLA.
ALAS.
HAW.
VT.
ME.
N.H.
MASS.
N.Y.
R.I.
CONN.
PA.
N.J.
DEL.
MD.
W. VA.
VA.
D.C.
N.C.
S.C.
REGISTERED AS A SINGLE UNIT (OPTIONAL)
REGISTERED AS A SINGLE UNIT
NOT REGISTERED AS A SINGLE UNIT

FIGURE 7

REDUCED REGISTRATION FEES FOR FARM TRUCK (NO. 4 PICKUP TRUCK)

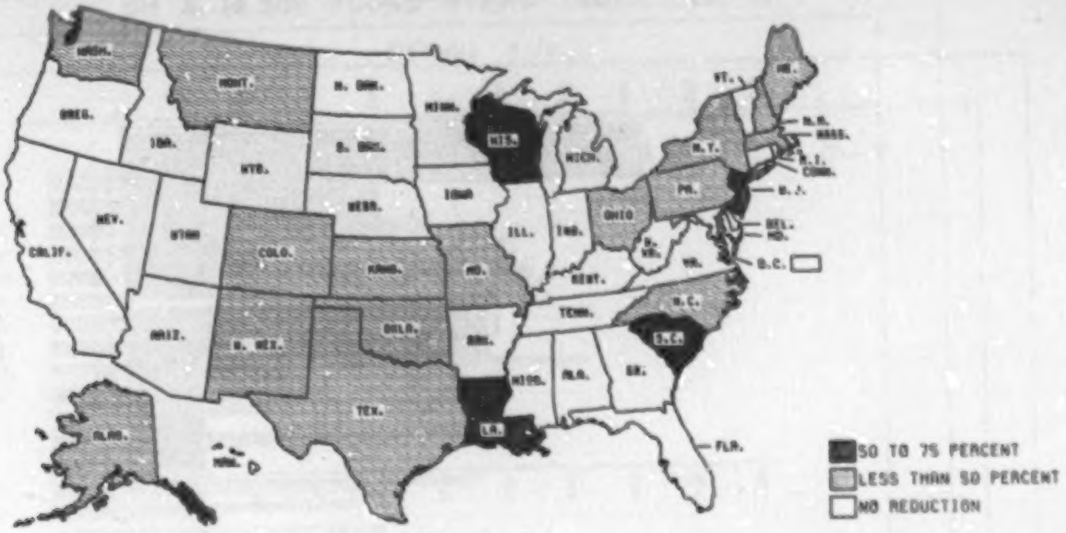

WASH.
OREG.
CALIF.
IDA.
NEV.
MONT.
WYO.
UTAH
ARIZ.
COLO.
N. MEX.
N. DAK.
S. DAK.
NEBR.
KANS.
OKLA.
TEX.
MINN.
IOWA
MO.
ARK.
LA.
WIS.
ILL.
MICH.
IND.
OHIO
KENT.
TENN.
MISS.
ALA.
GA.
FLA.
S.C.
N.C.
VA.
W. VA.
PA.
N.Y.
VT.
ME.
N.H.
MASS.
R.I.
CONN.
N.J.
DEL.
MD.
D.C.
ALAS.
HAW.
50 TO 75 PERCENT
LESS THAN 50 PERCENT
NO REDUCTION

FIGURE 8

REDUCED REGISTRATION FEES FOR FARM TRUCK (NO. 5 STAKE TRUCK)

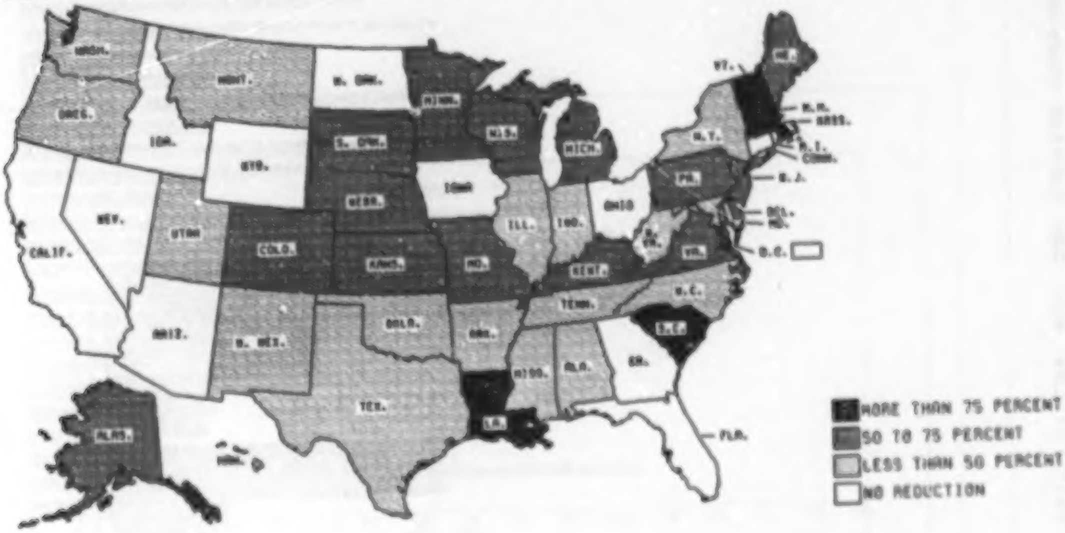

WASH.
OREG.
CALIF.
IDA.
NEV.
MONT.
WYO.
UTAH
ARIZ.
COLO.
N. MEX.
N. DAK.
S. DAK.
NEBR.
KANS.
OKLA.
TEX.
MINN.
IOWA
MO.
ARK.
LA.
WIS.
ILL.
MICH.
IND.
OHIO
KENT.
TENN.
MISS.
ALA.
GA.
FLA.
S.C.
N.C.
VA.
W. VA.
PA.
N.Y.
VT.
ME.
N.H.
MASS.
R.I.
CONN.
N.J.
DEL.
MD.
D.C.
ALAS.
HAW.
MORE THAN 75 PERCENT
50 TO 75 PERCENT
LESS THAN 50 PERCENT
NO REDUCTION

FIGURE 9 - ANNUAL RATES OF LOW, HIGH, AND AVERAGE ROAD-USER AND PERSONAL PROPERTY TAXES ON SELECTED VEHICLES IN PRIVATE USE

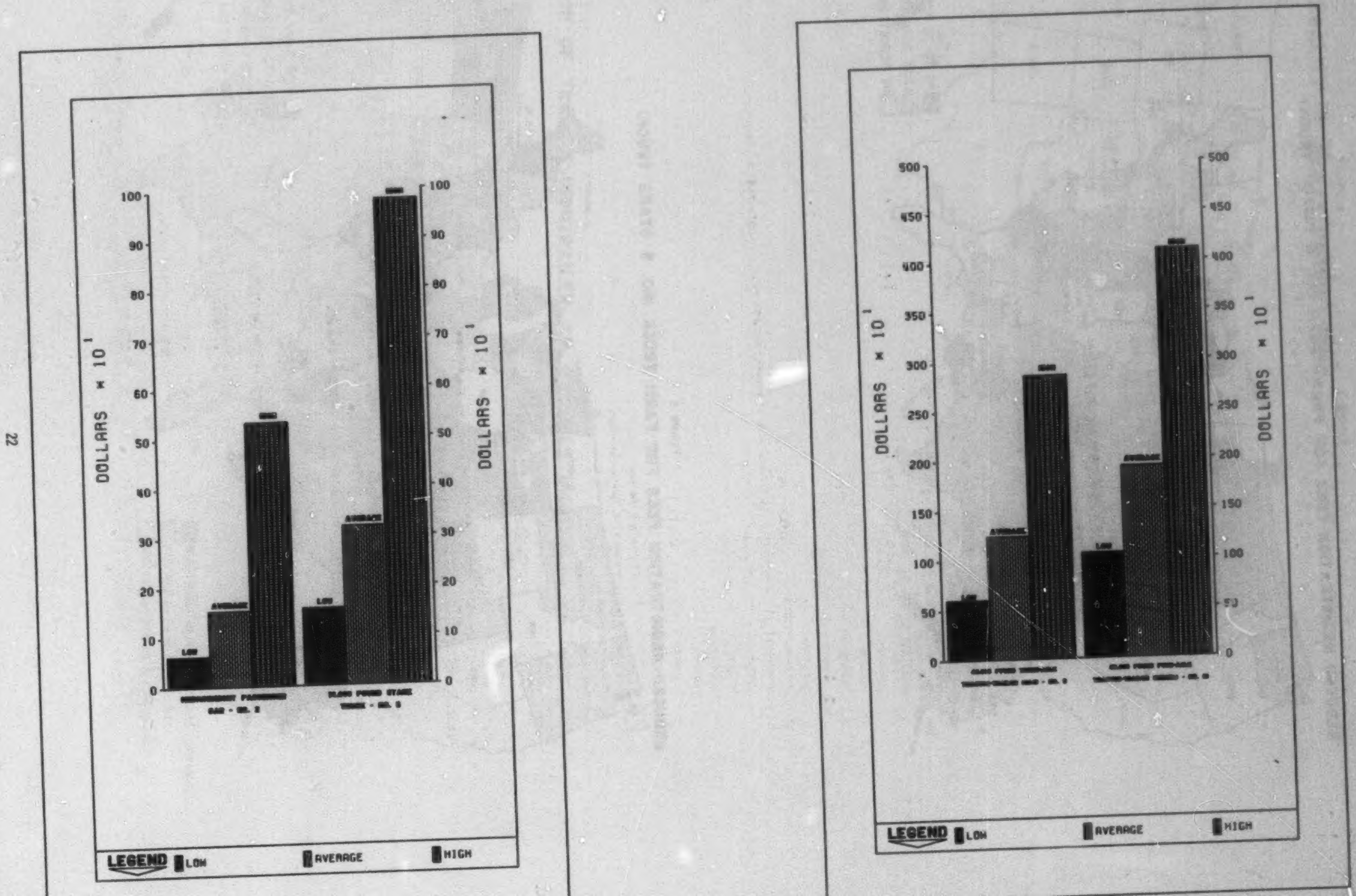


FIGURE 10 - COMPARISON OF PRIVATE USE AND FARM SERVICE REGISTRATION FEES ON A 14,000 POUND STAKE TRUCK (NO. 5)

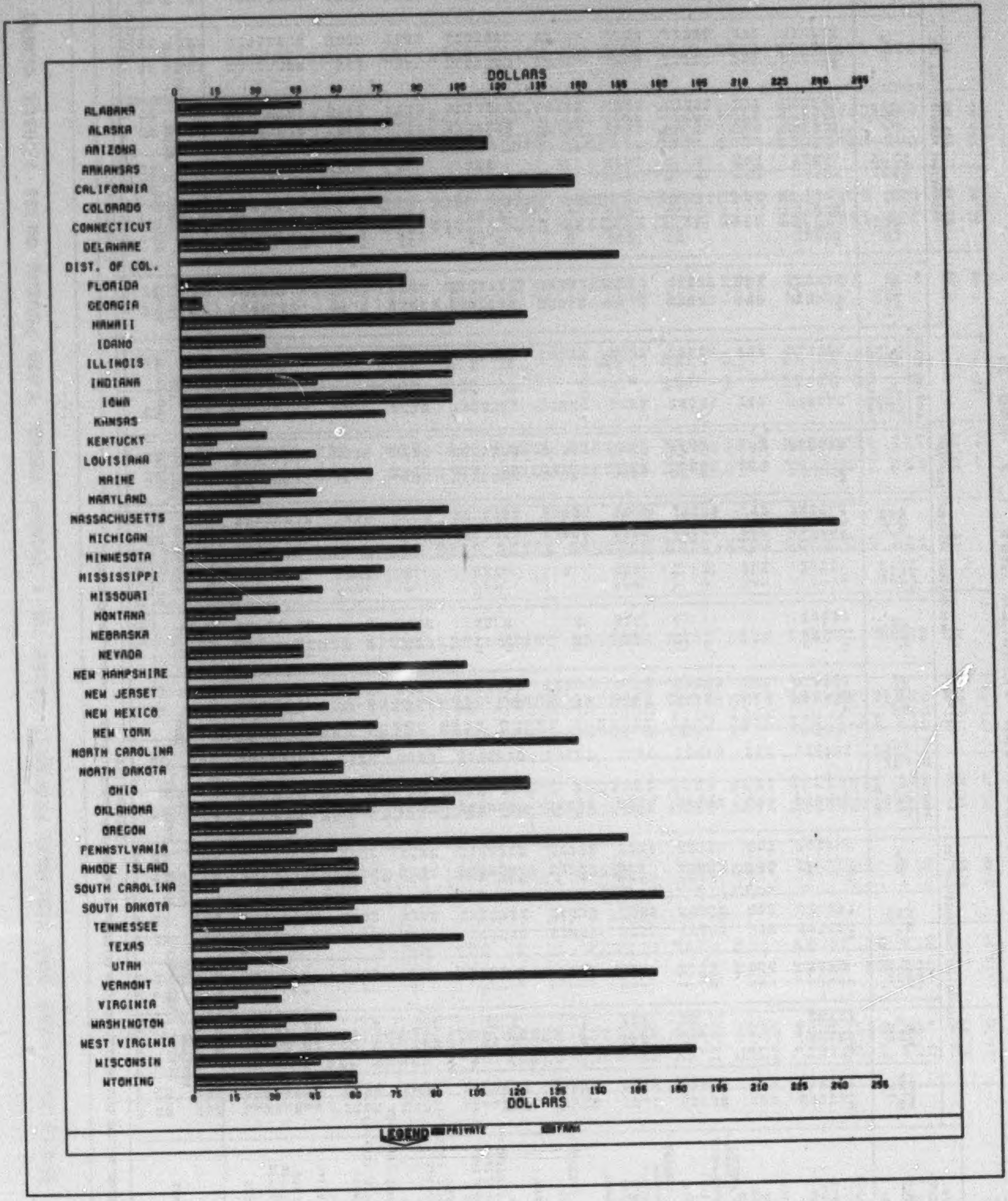


TABLE 7 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON SELECTED PASSENGER VEHICLES (NOS. 1, 2, AND 3)

STATE	LIGHTWEIGHT PASSENGER CAR (NO. 1)							MEDIUMWEIGHT PASSENGER CAR (NO. 2)							HEAVYWEIGHT PASSENGER CAR (NO. 3)						
						RANK OF STATE							RANK OF STATE							RANK OF STATE	
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX
NEW ENGLAND:																					
CONNECTICUT	$20.00	$201.00	$...	$52.91	$273.91	02	19	$20.00	$228.00	$...	$80.85	$328.85	02	22	$20.00	$557.00	$...	$91.63	$668.63	02	23
MAINE	20.00	62.11	0.50	43.29	125.90	14	31	20.00	90.99	0.50	66.15	177.64	12	34	20.00	222.30	0.50	74.97	317.77	14	37
MASSACHUSETTS	10.00	46.00	2.50	53.39	111.89	23	28	10.00	67.00	2.50	81.59	161.09	16	27	10.00	165.00	2.50	92.46	269.96	22	31
NEW HAMPSHIRE	16.80	77.00	0.30	67.34	161.44	07	12	28.80	92.00	0.30	102.90	224.00	06	07	40.80	284.61	0.30	116.62	442.33	03	06
RHODE ISLAND	10.00	293.00	1.00	57.72	361.72	01	22	14.00	429.00	1.00	88.20	532.20	01	19	20.00	1,060.00	1.00	99.96	1,180.96	01	17
VERMONT	36.00	....	....	52.91	88.91	34	10	36.00	....	....	80.85	116.85	36	13	36.00	....	....	91.63	127.63	37	13
MIDDLE ATLANTIC:																					
NEW JERSEY	25.00	....	2.50	38.48	65.98	42	27	25.00	....	2.50	58.80	86.30	44	35	50.00	....	2.50	66.64	119.14	40	18
NEW YORK	15.75	....	0.25	38.48	54.48	47	40	24.00	....	0.25	58.80	83.05	48	39	34.13	....	0.25	66.64	101.02	46	34
PENNSYLVANIA	24.00	....	2.00	71.42	97.42	30	06	24.00	....	2.00	109.14	135.14	30	06	24.00	....	2.00	123.70	149.70	32	07
SOUTH ATLANTIC (NORTH):																					
DELAWARE	20.00	....	....	52.91	72.91	39	20	20.00	....	....	80.85	100.85	40	21	20.00	....	....	91.63	111.63	41	24
DISTRICT OF COLUMBIA	35.00	....	5.00	62.53	102.53	27	04	42.00	....	5.00	95.55	142.55	27	03	76.00	....	5.00	108.29	189.29	29	04
MARYLAND	20.00	....	....	43.29	63.29	43	32	20.00	....	....	66.15	86.15	45	36	30.00	....	....	74.97	104.97	45	30
VIRGINIA	15.00	104.11	....	52.91	172.02	04	24	15.00	147.19	....	80.85	243.04	04	25	20.00	305.15	....	91.63	416.78	05	22
WEST VIRGINIA	25.00	37.51	2.50	50.51	115.52	20	14	30.00	42.87	2.50	77.18	152.55	24	14	36.00	135.77	2.50	87.47	261.74	25	14
SOUTH ATLANTIC (SOUTH):																					
FLORIDA	14.75	....	....	43.29	58.04	46	37	22.75	....	....	66.15	88.90	43	31	32.75	....	....	74.97	107.72	42	27
GEORGIA	8.00	83.98	0.25	36.08	128.31	13	48	8.00	94.48	0.25	55.13	157.86	20	50	8.00	251.39	0.25	62.48	322.12	13	50
NORTH CAROLINA	16.00	66.83	0.35	57.72	140.90	09	15	16.00	78.83	0.35	88.20	183.38	10	17	16.00	187.37	0.35	99.96	303.68	15	20
SOUTH CAROLINA	10.00	55.50	0.50	62.53	128.53	12	17	10.00	70.50	0.50	95.55	176.55	13	15	10.00	180.00	0.50	108.29	298.79	16	19
EAST NORTH CENTRAL:																					
ILLINOIS	18.00	....	....	36.08	54.08	48	41	30.00	....	....	55.13	85.13	47	38	30.00	....	....	62.48	92.48	48	40
INDIANA	12.25	96.00	....	53.39	161.64	06	29	12.25	126.00	....	81.59	219.84	07	28	12.25	300.00	....	92.46	404.71	07	32
MICHIGAN	20.00	....	1.00	52.91	73.91	38	16	23.00	....	1.00	80.85	104.85	38	16	30.00	....	1.00	91.63	122.63	38	15
OHIO	21.00	....	....	49.54	70.54	40	21	21.00	....	....	75.71	96.71	41	23	21.00	....	....	85.80	106.80	44	28
WISCONSIN	25.00	....	....	62.53	87.53	35	11	25.00	....	....	95.55	120.55	34	11	25.00	....	....	108.29	133.29	36	12
WEST NORTH CENTRAL:																					
IOWA	51.00	....	....	62.53	113.53	21	03	63.00	....	....	95.55	158.55	19	02	175.00	....	....	108.29	283.29	20	01
KANSAS	13.00	116.56	....	38.48	168.04	05	44	16.25	158.96	....	58.80	234.01	05	43	19.50	353.25	....	66.64	439.39	04	45
MINNESOTA	54.00	....	2.50	62.53	119.03	15	01	63.00	....	2.50	95.55	161.05	17	01	165.41	....	2.50	108.29	276.20	21	02
MISSOURI	9.00	39.53	0.50	33.67	82.70	36	49	11.50	44.63	0.50	51.45	108.08	37	49	32.00	155.55	0.50	58.31	246.36	26	41
NEBRASKA	16.50	99.17	12.40	66.86	194.93	03	07	16.50	114.38	12.40	102.17	245.45	03	08	16.50	264.06	12.40	115.79	408.75	06	10
NORTH DAKOTA	41.00	....	....	38.48	79.48	37	13	61.00	....	....	58.80	119.80	35	12	105.00	....	....	66.64	171.64	31	05
SOUTH DAKOTA	30.00	....	....	62.53	92.53	32	09	30.00	....	....	95.55	125.55	31	09	40.00	....	....	108.29	148.29	33	08
EAST SOUTH CENTRAL:																					
ALABAMA	14.25	25.16	....	52.91	92.32	33	25	14.25	28.86	....	80.85	123.96	32	26	14.25	66.60	....	91.63	172.48	30	29
KENTUCKY	12.50	38.50	....	48.58	99.58	29	34	12.50	57.48	....	74.24	144.22	26	33	12.50	145.20	....	84.13	241.83	27	36
MISSISSIPPI	12.35	76.29	0.50	43.29	132.43	10	39	14.75	99.17	0.50	66.15	180.57	11	40	18.75	300.38	0.50	74.97	394.60	08	38
TENNESSEE	19.00	....	....	43.29	62.29	44	33	19.00	....	....	66.15	85.15	46	37	19.00	....	....	74.97	93.97	47	39
WEST SOUTH CENTRAL:																					
ARKANSAS	17.00	52.76	1.25	45.70	116.71	18	30	25.00	75.60	1.25	69.83	171.68	14	24	30.00	175.22	1.25	79.14	285.61	18	26
LOUISIANA	3.00	....	0.25	38.48	41.73	50	50	3.00	....	0.25	58.80	62.05	51	51	3.00	....	0.25	66.64	69.89	51	51
OKLAHOMA	67.09	....	1.00	31.65	99.74	28	05	92.61	....	1.00	48.36	141.97	28	04	210.46	....	1.00	54.81	266.27	23	03
TEXAS	15.80	....	1.75	24.05	41.60	51	51	25.80	....	1.75	36.75	64.30	50	48	33.80	....	1.75	41.65	77.20	49	47
MOUNTAIN:																					
ARIZONA	8.00	70.40	....	38.48	116.88	17	47	8.00	103.12	....	58.80	169.92	15	47	8.00	251.94	....	66.64	326.58	12	49
COLORADO	8.70	55.21	0.50	43.29	107.70	26	43	11.10	80.88	0.50	66.15	158.63	18	42	13.10	197.60	0.50	74.97	286.17	17	42
IDAHO	38.00	....	....	55.32	93.32	31	08	38.00	....	....	84.53	122.53	33	10	38.00	....	....	95.80	133.80	35	11
MONTANA	7.00	81.44	....	43.29	131.73	11	45	12.00	119.30	....	66.15	197.45	09	41	12.00	291.47	....	74.97	378.44	09	43
NEVADA	16.00	46.00	....	50.51	112.51	22	26	16.00	61.00	....	77.18	154.18	22	29	16.00	235.00	....	87.47	338.47	11	33
NEW MEXICO	16.00	....	0.50	43.29	59.79	45	36	24.00	....	0.50	66.15	90.65	42	30	36.00	....	0.50	74.97	111.47	42	25
UTAH	5.00	55.47	2.25	52.91	115.63	19	35	5.00	64.71	2.25	80.85	152.81	23	32	5.00	140.09	2.25	91.63	238.97	28	35
WYOMING	15.00	55.21	....	38.48	108.69	24	42	15.00	80.88	....	58.80	154.68	21	45	20.00	197.60	....	66.64	284.24	19	44
PACIFIC:																					
CALIFORNIA	22.00	52.00	1.00	33.67	108.67	25	38	22.00	74.00	1.00	51.45	148.45	25	44	22.00	181.00	1.00	58.31	262.31	24	46
OREGON	10.00	....	....	38.48	48.48	49	46	10.00	....	....	58.80	68.80	49	46	10.00	....	....	66.64	76.64	50	48
WASHINGTON	15.20	85.80	0.10	57.72	158.82	08	18	15.20	104.50	0.10	88.20	208.00	08	18	15.20	258.50	0.10	99.96	373.76	10	21
OTHER AREAS:																					
ALASKA	30.00	....	50.00	38.48	118.48	16	02	30.00	....	50.00	58.80	138.80	29	05	30.00	....	50.00	66.64	146.64	34	09
HAWAII	27.18	....	0.50	40.89	68.57	41	23	40.14	....	0.50	62.48	103.12	39	20	50.94	....	0.50	70.81	122.25	39	16
AVERAGE 1/	20.22	79.71	3.34	48.24	110.93			23.75	105.17	3.34	73.71	152.91			35.16	263.93	3.34	83.53	255.08		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 8 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A PICKUP TRUCK, 5,000 POUNDS GROSS VEHICLE WEIGHT (NO. 4)

STATE	PERSONAL USE							FARM SERVICE						
						RANK OF STATE							RANK OF STATE	
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
NEW ENGLAND:														
CONNECTICUT	$35.00	$262.00	$...	$77.00	$374.00	02	14	$35.00	$262.00	$...	$69.19	$366.19	02	11
MAINE	20.00	105.60	0.50	63.00	189.10	11	37	15.00	105.60	0.50	56.61	177.71	09	37
MASSACHUSETTS	10.00	78.00	2.50	77.70	168.20	19	30	7.00	78.00	2.50	69.82	157.32	15	30
NEW HAMPSHIRE	28.80	95.00	0.30	98.00	222.10	07	08	24.00	95.00	0.30	88.06	207.36	06	04
RHODE ISLAND	20.00	498.00	1.00	84.00	603.00	01	21	20.00	498.00	1.00	75.48	594.48	01	15
VERMONT	36.00	....	....	77.00	113.00	34	12	36.00	....	....	69.19	105.19	30	08
MIDDLE ATLANTIC:														
NEW JERSEY	50.00	....	2.50	56.00	108.50	38	17	25.00	....	2.50	50.32	77.82	42	32
NEW YORK	25.00	....	0.25	56.00	81.25	47	42	17.50	....	0.25	50.32	68.07	45	40
PENNSYLVANIA	39.00	....	2.00	103.95	144.95	25	03	27.00	....	2.00	93.40	122.40	27	03
SOUTH ATLANTIC (NORTH):														
DELAWARE	20.00	....	....	77.00	97.00	40	25	20.00	....	....	69.19	89.19	38	22
DISTRICT OF COLUMBIA	105.00	....	5.00	91.00	201.00	10	01	....	....	....	....	....		
MARYLAND	25.00	....	....	63.00	88.00	43	32	25.00	....	....	56.61	81.61	40	28
VIRGINIA	20.00	168.47	....	77.00	265.47	03	24	20.00	35.10	....	69.19	124.29	25	23
WEST VIRGINIA	30.00	35.73	2.50	73.50	141.73	26	20	30.00	28.23	2.50	66.05	126.78	22	13
SOUTH ATLANTIC (SOUTH):														
FLORIDA	32.75	....	....	63.00	95.75	41	26	32.75	....	....	56.61	89.36	37	21
GEORGIA	8.00	95.58	0.25	52.50	156.33	22	50	8.00	95.58	0.25	47.18	151.01	18	46
NORTH CAROLINA	32.00	69.23	0.35	84.00	185.58	12	11	17.50	29.11	0.35	75.48	122.44	26	17
SOUTH CAROLINA	15.00	67.50	0.50	91.00	174.00	17	19	5.00	67.50	0.50	81.77	154.77	16	24
EAST NORTH CENTRAL:														
ILLINOIS	30.00	....	0.60	52.50	83.10	45	39	30.00	....	....	47.18	77.18	43	33
INDIANA	20.25	154.00	....	77.70	251.95	05	23	20.25	154.00	....	69.82	244.07	03	19
MICHIGAN	34.00	....	1.00	77.00	112.00	36	13	34.00	....	1.00	69.19	104.19	32	10
OHIO	36.00	....	....	72.10	108.10	39	18	33.00	....	....	64.79	97.79	36	14
WISCONSIN	42.00	....	....	91.00	133.00	29	07	21.00	....	....	81.77	102.77	33	12
WEST NORTH CENTRAL:														
IOWA	45.00	....	....	91.00	136.00	28	05	45.00	....	....	81.77	126.77	23	02
KANSAS	27.50	137.76	....	56.00	221.26	08	36	15.00	105.15	....	50.32	170.47	11	42
MINNESOTA	70.00	....	2.50	91.00	163.50	21	02	70.00	....	2.50	81.77	154.27	17	01
MISSOURI	20.50	42.08	0.50	49.00	112.08	35	46	15.50	42.08	0.50	44.03	102.11	34	44
NEBRASKA	19.50	98.69	18.40	97.30	233.89	06	06	19.50	79.02	0.40	87.43	186.35	07	07
NORTH DAKOTA	36.00	....	....	56.00	92.00	42	28	36.00	....	....	50.32	86.32	39	25
SOUTH DAKOTA	30.00	....	....	91.00	121.00	31	09	30.00	....	....	81.77	111.77	28	05
EAST SOUTH CENTRAL:														
ALABAMA	14.25	23.68	....	77.00	114.93	33	29	14.25	14.75	....	69.19	98.19	35	26
KENTUCKY	12.50	49.50	....	70.70	132.70	30	38	12.50	49.50	....	63.53	125.53	24	34
MISSISSIPPI	9.95	102.99	0.50	63.00	176.44	16	44	9.95	70.20	0.50	56.61	137.26	21	41
TENNESSEE	19.00	....	....	63.00	82.00	46	41	19.00	....	....	56.61	75.61	44	35
WEST SOUTH CENTRAL:														
ARKANSAS	21.00	59.46	1.25	66.50	148.21	23	31	21.00	59.46	1.25	59.76	141.47	19	27
LOUISIANA	10.00	....	0.25	56.00	66.25	49	47	3.00	....	0.25	50.32	53.57	48	48
OKLAHOMA	23.10	....	1.00	46.06	70.16	48	45	12.70	....	1.00	41.39	55.09	47	47
TEXAS	22.30	....	1.75	35.00	59.05	51	51	11.30	....	1.75	31.45	44.50	49	49
MOUNTAIN:														
ARIZONA	8.00	119.68	....	56.00	183.68	13	49	8.00	119.68	....	50.32	178.00	08	45
COLORADO	21.00	93.86	0.50	63.00	178.36	15	35	12.70	93.86	0.50	56.61	163.67	13	39
IDAHO	38.00	....	....	80.50	118.50	32	10	38.00	....	....	72.34	110.34	29	06
MONTANA	19.50	138.45	....	63.00	220.95	09	40	18.00	138.45	....	56.61	213.06	05	36
NEVADA	26.00	66.00	....	73.50	165.50	20	22	26.00	66.00	....	66.05	158.05	14	18
NEW MEXICO	24.00	....	0.50	63.00	87.50	44	33	24.00	....	0.50	56.61	81.11	41	29
UTAH	7.50	59.02	2.25	77.00	145.77	24	34	7.50	59.02	2.25	69.19	137.96	20	31
WYOMING	20.00	93.86	....	56.00	169.86	18	43	20.00	93.86	....	50.32	164.18	12	38
PACIFIC:														
CALIFORNIA	45.00	87.00	1.00	49.00	182.00	14	27	45.00	87.00	1.00	44.03	177.03	10	20
OREGON	10.00	....	....	56.00	66.00	50	48	10.00	....	....	50.32	60.32	46	43
WASHINGTON	26.20	145.20	0.25	84.00	255.65	04	16	20.70	145.20	0.25	75.48	241.63	04	16
OTHER AREAS:														
ALASKA	35.00	....	50.00	56.00	141.00	27	04	30.00	....	....	12.58	42.58	50	50
HAWAII	50.83	....	0.50	59.50	110.83	37	15	50.83	....	0.50	53.47	104.80	31	09
AVERAGE 1/	27.95	113.32	3.46	70.20	157.89			22.97	102.74	1.03	61.95	130.88		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 9 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A GASOLINE-POWERED STAKE TRUCK, 14,000 POUNDS GROSS VEHICLE WEIGHT (NO. 5)

STATE	PRIVATE OPERATION								CONTRACT CARRIER									FARM SERVICE						
							RANK OF STATE									RANK OF STATE							RANK OF STATE	
	REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASO-LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASO-LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	GASO-LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX
NEW ENGLAND:																								
CONNECTICUT	$91.00	$402.00	$...	$...	$146.63	$639.63	02	20	$91.00	$402.00	$...	$10.00	$...	$244.42	$747.42	02	21	$91.00	$402.00	$...	$76.34	$569.34	02	06
MAINE	70.00	160.41	0.50	....	119.97	350.88	17	36	70.00	160.41	0.50	8.00	....	199.98	438.89	22	39	32.00	160.41	0.50	62.46	255.37	12	37
MASSACHUSETTS	98.00	119.00	2.50	....	147.96	367.46	13	15	98.00	119.00	2.50	15.00	....	246.64	481.14	14	18	14.00	119.00	2.50	77.03	212.53	16	39
NEW HAMPSHIRE	103.60	184.00	0.30	....	186.62	474.52	05	10	103.60	184.00	0.30	3.00	....	311.08	601.98	05	10	24.00	184.00	0.30	97.16	305.46	07	18
RHODE ISLAND	62.00	756.00	1.00	....	159.96	978.96	01	25	62.00	756.00	1.00	7.00	....	266.64	1,092.64	01	23	62.00	756.00	1.00	82.28	902.28	01	12
VERMONT	172.20	....	....	....	146.63	318.83	27	07	172.20	....	....	....	....	244.42	416.62	27	11	36.00	....	....	76.34	112.34	40	26
MIDDLE ATLANTIC:																								
NEW JERSEY	126.50	....	2.50	....	106.64	235.64	36	22	126.50	....	8.50	....	....	177.76	312.76	42	31	63.25	....	2.50	55.52	121.27	36	19
NEW YORK	70.00	....	0.25	....	106.64	176.89	47	43	70.00	....	0.25	....	....	177.76	248.01	50	47	49.00	....	0.25	55.52	104.77	43	32
PENNSYLVANIA	162.00	....	2.00	....	197.95	361.95	15	02	162.00	....	2.00	44.73	....	329.96	538.69	09	02	54.00	....	2.00	103.05	159.05	27	08
SOUTH ATLANTIC (NORTH):																								
DELAWARE	66.80	....	....	....	146.63	213.43	40	27	66.80	....	....	3.00	....	244.42	314.22	41	29	33.40	....	....	76.34	109.74	42	28
DISTRICT OF COLUMBIA	163.00	....	5.00	....	173.29	341.29	21	05	163.00	....	5.00	....	....	288.86	456.86	18	06	....	....	....	....	....		
MARYLAND	49.00	....	....	....	119.97	168.97	49	45	49.00	....	....	5.00	....	199.98	253.98	47	44	28.00	....	....	62.46	90.46	47	41
VIRGINIA	32.40	255.93	....	....	146.63	434.96	07	42	32.40	255.93	....	4.00	....	244.42	536.75	10	38	16.20	90.19	....	76.34	182.73	23	40
WEST VIRGINIA	58.00	53.59	2.50	....	139.97	254.06	32	30	58.00	53.59	2.50	228.04	....	233.31	575.44	06	03	30.00	42.34	2.50	72.87	147.71	30	30
SOUTH ATLANTIC (SOUTH):																								
FLORIDA	83.75	....	....	....	119.97	203.72	41	29	83.75	....	....	15.00	....	199.98	298.73	43	33	83.75	....	....	62.46	146.21	31	13
GEORGIA	8.00	146.41	0.25	....	99.98	254.64	31	51	8.00	146.41	0.25	5.00	....	166.65	326.31	37	51	8.00	146.41	0.25	52.05	206.71	17	49
NORTH CAROLINA	144.40	141.96	0.35	....	159.96	446.67	06	09	144.40	141.96	0.35	1.00	....	266.64	554.35	07	12	74.40	59.69	0.35	83.28	217.72	15	09
SOUTH CAROLINA	63.00	93.00	0.50	....	173.29	329.79	26	21	63.00	93.00	5.50	7.50	....	288.86	457.86	17	17	10.00	93.00	0.50	90.22	193.72	20	33
EAST NORTH CENTRAL:																								
ILLINOIS	130.00	....	0.60	....	99.98	230.58	37	23	130.00	....	0.60	19.00	....	166.65	316.25	40	28	100.00	....	....	52.05	152.05	28	10
INDIANA	100.25	93.24	....	....	147.96	341.45	20	16	100.25	93.24	....	....	....	246.64	440.13	22	20	50.25	93.24	....	77.03	220.52	14	16
MICHIGAN	243.00	....	1.00	....	146.63	390.63	11	01	243.00	....	1.00	60.00	....	244.42	548.42	08	01	103.60	....	1.00	76.34	180.94	24	04
OHIO	126.00	....	....	....	137.29	263.29	29	13	126.00	....	....	20.00	....	228.87	374.87	31	18	126.00	....	....	71.40	197.40	19	01
WISCONSIN	186.00	....	....	....	173.29	359.29	16	03	186.00	....	....	40.00	....	288.86	514.86	12	04	46.50	....	....	90.22	136.72	33	14
WEST NORTH CENTRAL:																								
IOWA	100.00	....	....	....	173.29	273.29	28	12	100.00	....	....	5.00	....	288.86	393.86	38	14	100.00	....	....	90.22	190.22	21	03
KANSAS	75.00	339.85	....	....	106.64	521.49	03	41	75.00	187.39	....	10.00	....	177.76	450.15	19	42	21.00	186.43	....	55.52	262.95	09	46
MINNESOTA	87.00	....	2.50	....	173.29	262.79	30	14	87.00	....	....	25.00	....	288.86	400.86	29	13	36.00	....	2.50	90.22	128.72	34	10
MISSOURI	50.50	44.63	0.50	....	93.31	188.94	43	50	50.50	44.63	0.50	25.00	....	155.54	276.17	46	49	20.50	44.63	0.50	48.65	114.28	37	47
NEBRASKA	86.50	173.16	42.40	....	185.29	487.35	04	08	86.50	173.16	42.40	15.00	....	308.86	625.92	03	07	23.50	138.66	0.40	96.47	259.03	10	20
NORTH DAKOTA	57.00	....	28.00	....	106.64	191.64	42	35	57.00	....	28.00	70.00	....	177.76	332.76	35	25	57.00	....	....	55.52	112.52	39	28
SOUTH DAKOTA	175.00	....	....	....	173.29	348.29	19	04	175.00	....	....	....	....	288.86	463.86	16	05	60.00	....	....	90.22	150.22	29	11
EAST SOUTH CENTRAL:																								
ALABAMA	46.25	33.50	....	....	146.63	226.38	39	34	61.25	33.50	....	....	....	244.42	339.17	33	32	31.25	21.00	....	76.34	128.59	35	29
KENTUCKY	31.00	62.98	....	....	134.63	228.61	38	47	31.00	62.98	....	....	....	224.42	318.40	38	43	12.50	62.98	....	70.09	145.57	32	44
MISSISSIPPI	73.45	143.99	0.50	....	119.97	337.91	24	33	81.15	143.99	13.50	....	....	199.98	438.62	24	34	41.95	98.15	0.50	62.46	203.06	18	31
TENNESSEE	63.25	....	....	....	119.97	183.22	46	40	100.75	....	....	17.50	....	199.98	318.23	39	27	33.75	....	....	62.46	96.21	45	36
WEST SOUTH CENTRAL:																								
ARKANSAS	91.00	198.14	6.25	....	126.64	422.03	08	24	91.00	198.14	1.25	10.00	....	211.09	511.48	13	30	55.00	198.14	1.25	65.93	320.32	05	17
LOUISIANA	49.00	....	0.25	....	106.64	155.89	51	48	98.00	....	0.25	10.00	....	177.76	286.01	48	36	10.00	....	0.25	55.52	65.77	49	48
OKLAHOMA	98.10	....	1.00	....	87.71	186.81	44	37	98.10	....	1.00	3.00	....	146.21	248.31	49	46	67.10	....	1.00	45.67	113.77	38	24
TEXAS	100.40	....	1.75	....	66.65	168.80	50	46	100.40	....	1.75	....	....	111.10	213.25	51	50	50.35	....	1.75	34.70	86.80	48	43
MOUNTAIN:																								
ARIZONA	115.00	181.79	....	....	106.64	403.43	09	26	115.00	181.79	....	139.80	....	177.76	614.35	04	09	115.00	181.79	....	55.52	352.31	03	05
COLORADO	75.50	142.58	0.50	....	119.97	338.55	22	31	75.50	142.58	0.50	....	....	199.98	418.56	26	40	24.75	142.58	0.50	62.46	230.29	13	42
IDAHO	31.10	....	....	....	153.30	184.40	45	38	31.10	....	....	....	....	255.53	286.63	44	35	31.10	....	....	79.81	110.91	41	27
MONTANA	34.50	210.31	....	....	119.97	364.78	14	49	34.50	210.31	....	....	....	199.98	444.79	20	48	18.00	210.31	....	62.46	290.77	08	45
NEVADA	43.00	69.00	97.00	....	139.97	348.97	18	11	43.00	69.00	....	97.00	....	233.31	442.31	21	16	43.00	69.00	....	72.87	184.87	22	22
NEW MEXICO	52.00	....	0.50	....	119.97	172.47	48	44	52.00	....	0.50	....	....	199.98	252.48	48	45	34.67	....	0.50	62.46	97.63	44	35
UTAH	35.00	62.58	2.25	....	146.63	246.46	33	39	35.00	62.58	2.25	....	....	244.42	344.25	32	37	20.00	62.58	2.25	76.34	161.17	25	34
WYOMING	60.00	142.58	29.00	....	106.64	338.22	23	32	60.00	142.58	....	29.00	....	177.76	409.34	28	41	60.00	142.58	....	55.52	258.10	11	23
PACIFIC:																								
CALIFORNIA	147.00	131.00	1.00	....	93.31	372.31	12	18	147.00	131.00	1.00	45.59	....	155.54	480.13	15	19	147.00	131.00	1.00	48.58	327.58	04	02
OREGON	45.00	....	10.00	78.00	106.64	239.64	35	19	45.00	....	....	115.00	....	177.76	337.76	34	22	39.00	....	....	55.52	94.52	46	38
WASHINGTON	52.70	188.10	0.50	....	159.96	401.26	10	28	52.70	188.10	0.50	16.00	....	266.64	523.94	11	24	33.95	188.10	0.50	83.28	305.83	06	21
OTHER AREAS:																								
ALASKA	80.00	....	145.00	....	106.64	331.64	25	06	80.00	....	120.00	55.00	....	177.76	432.76	25	08	30.00	....	....	13.88	43.88	50	50
HAWAII	128.55	....	3.00	....	113.31	244.86	34	17	128.55	....	3.00	10.00	....	188.87	330.42	36	26	101.55	....	0.50	58.99	161.04	26	07
AVERAGE 1/	88.07	174.22	11.85	78.00	133.67	319.76			90.21	168.36	8.51	33.14	0.00	222.02	427.10			49.07	154.78	1.04	68.35	198.44		

1/ THE AVERAGE FEE HAS BEEN COMPUTED IN EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THE CATEGORY.

TABLE 10 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A GASOLINE-POWERED VAN TRUCK, 24.000 POUNDS GROSS VEHICLE WEIGHT (NO.6)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
							RANK OF STATE									RANK OF STATE	
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$192.00	$627.00	$...	$...	$279.62	$1,098.62	02	20	$192.00	$627.00	$...	$10.00	$...	$466.07	$1,295.07	02	21
MAINE	201.00	250.28	0.50	....	228.78	680.56	12	27	201.00	250.28	0.50	8.00	....	381.33	841.11	18	35
MASSACHUSETTS	168.00	185.00	17.50	....	282.16	652.66	16	21	168.00	185.00	2.50	15.00	....	470.31	840.81	19	23
NEW HAMPSHIRE	177.60	193.00	0.30	....	355.88	726.78	08	14	177.60	193.00	0.30	3.00	....	593.18	967.08	09	13
RHODE ISLAND	105.00	1,180.00	1.00	....	305.04	1,591.04	01	33	105.00	1,180.00	1.00	7.00	....	588.44	1,881.44	01	28
VERMONT	328.80	....	....	....	279.62	608.42	25	07	328.80	....	....	....	....	466.07	794.87	27	11
MIDDLE ATLANTIC:																	
NEW JERSEY	211.50	....	2.50	....	203.36	417.36	40	32	211.50	....	8.50	....	....	338.96	558.96	45	39
NEW YORK	120.00	....	0.25	60.00	203.36	383.61	44	37	120.00	....	0.25	....	100.00	338.96	559.21	44	38
PENNSYLVANIA	270.00	....	2.00	....	299.95	571.95	27	10	270.00	....	2.00	61.56	....	499.96	833.52	21	09
SOUTH ATLANTIC (NORTH):																	
DELAWARE	118.80	....	....	....	279.62	398.42	41	35	118.80	....	....	3.00	....	466.07	587.87	43	37
DISTRICT OF COLUMBIA	340.00	....	5.00	....	330.46	675.46	13	01	340.00	....	5.00	....	....	550.81	895.81	13	03
MARYLAND	132.00	....	....	....	228.78	360.78	47	42	132.00	....	....	5.00	....	381.33	518.33	47	43
VIRGINIA	91.60	399.32	....	....	279.62	770.54	07	39	139.60	399.32	....	4.00	....	466.07	1,008.99	07	32
WEST VIRGINIA	158.50	57.16	2.50	....	266.91	485.07	37	28	158.50	57.16	2.50	319.94	....	444.89	982.99	08	01
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	150.85	....	....	....	228.78	379.63	45	38	150.85	....	....	15.00	....	381.33	547.18	46	40
GEORGIA	40.00	266.30	0.25	....	190.65	497.20	35	51	80.00	266.30	0.25	5.00	....	317.70	669.25	36	50
NORTH CAROLINA	279.00	253.77	0.35	....	305.04	838.16	05	08	279.00	253.77	0.35	1.00	....	508.44	1,042.56	05	12
SOUTH CAROLINA	156.00	157.50	0.50	....	330.46	644.46	17	18	156.00	157.50	5.50	50.00	....	550.81	919.81	11	16
EAST NORTH CENTRAL:																	
ILLINOIS	330.00	....	0.60	....	190.65	521.25	34	16	330.00	....	0.60	19.00	....	317.70	667.30	37	22
INDIANA	150.25	207.00	....	....	282.16	639.41	19	25	150.25	207.00	....	....	....	470.31	827.56	22	30
MICHIGAN	243.00	....	1.00	....	279.62	523.62	33	15	243.00	....	1.00	60.00	....	466.07	770.07	29	14
OHIO	306.75	....	....	....	261.83	568.58	28	11	306.75	....	....	20.00	....	436.41	763.16	30	15
WISCONSIN	312.00	....	....	....	330.46	642.46	18	04	312.00	....	....	40.00	....	550.81	902.81	12	02
WEST NORTH CENTRAL:																	
IOWA	285.00	....	....	....	330.46	615.46	23	06	285.00	....	....	5.00	....	550.81	840.81	20	07
KANSAS	150.00	458.01	10.00	....	203.36	821.37	06	40	150.00	262.62	....	10.00	....	328.96	751.58	32	44
MINNESOTA	224.00	....	2.50	....	330.46	556.96	29	12	224.00	....	....	25.00	....	550.81	799.81	26	10
MISSOURI	80.50	57.38	0.50	....	177.94	316.32	49	50	80.50	57.38	0.50	25.00	....	296.59	459.97	50	51
NEBRASKA	211.50	264.79	60.40	....	353.34	890.03	03	05	211.50	264.79	60.40	15.00	....	588.94	1,140.63	03	05
NORTH DAKOTA	186.00	....	....	....	203.36	389.36	43	36	186.00	....	....	70.00	....	338.96	594.96	41	34
SOUTH DAKOTA	330.00	....	....	....	330.46	660.46	15	02	330.00	....	....	....	....	550.81	880.81	18	04
EAST SOUTH CENTRAL:																	
ALABAMA	76.25	37.74	....	....	279.62	393.61	42	43	76.25	51.06	....	....	....	466.07	593.38	42	41
KENTUCKY	161.00	121.00	....	....	256.74	538.74	31	31	161.00	121.00	....	....	....	427.94	709.94	34	36
MISSISSIPPI	194.75	197.40	0.50	....	228.78	621.43	21	29	230.75	197.40	13.50	....	....	381.33	822.98	23	28
TENNESSEE	350.75	....	....	....	228.78	579.53	26	09	450.75	....	....	17.50	....	381.33	849.58	17	06
WEST SOUTH CENTRAL:																	
ARKANSAS	203.00	163.80	6.25	....	241.49	614.54	24	22	203.00	163.80	1.25	10.00	....	402.52	780.57	28	31
LOUISIANA	144.00	....	0.25	....	203.36	347.61	48	45	288.00	....	0.25	10.00	....	338.96	637.21	38	26
OKLAHOMA	193.10	....	1.00	....	167.26	361.36	46	41	193.10	....	1.00	3.00	....	278.79	475.89	48	46
TEXAS	185.10	....	1.75	....	127.10	313.95	51	49	185.10	....	1.75	11.00	....	211.85	409.70	51	49
MOUNTAIN:																	
ARIZONA	228.00	283.65	....	....	203.36	715.01	10	26	228.00	283.65	....	192.37	....	338.96	1,042.98	04	17
COLORADO	25.00	222.47	1.00	144.01	228.78	621.26	22	34	25.00	222.47	1.00	....	240.01	381.33	869.81	16	24
IDAHO	143.90	....	....	....	292.33	436.23	39	24	143.90	....	....	....	....	487.26	631.16	39	27
MONTANA	105.75	328.14	....	....	228.78	662.67	14	46	105.75	328.14	....	5.00	....	381.33	820.22	24	45
NEVADA	79.60	197.00	311.00	....	266.91	854.51	04	03	79.60	197.00	....	311.00	....	444.89	1,032.49	06	08
NEW MEXICO	87.00	....	0.50	....	228.78	316.28	50	48	87.00	....	0.50	....	....	381.33	468.83	49	48
UTAH	80.00	278.91	2.25	....	265.64	626.80	20	44	80.00	278.91	2.25	....	....	442.77	803.93	25	42
WYOMING	60.00	222.47	71.00	....	203.36	556.83	30	47	60.00	222.47	....	71.00	....	338.96	692.43	35	47
PACIFIC:																	
CALIFORNIA	333.00	203.00	1.00	....	177.94	714.94	11	17	333.00	203.00	1.00	47.70	....	296.59	881.29	14	20
OREGON	70.00	....	10.00	202.50	203.36	485.86	36	19	70.00	....	....	10.00	337.50	338.96	756.46	31	18
WASHINGTON	115.20	294.80	1.00	....	305.04	716.04	09	30	115.20	294.80	1.00	20.00	....	508.44	939.44	10	25
OTHER AREAS:																	
ALASKA	150.00	....	185.00	....	203.36	538.36	32	13	150.00	....	160.00	75.00	....	338.96	723.96	33	19
HAWAII	225.00	....	3.00	....	216.07	444.07	38	23	225.00	....	3.00	10.00	....	360.15	598.15	40	33
AVERAGE 1/	181.57	273.34	21.31	135.50	253.12	595.88			188.79	263.95	9.92	41.84	225.84	421.90	796.17		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 11 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED VAN TRUCK.
24,000 POUNDS GROSS VEHICLE WEIGHT (NO.7)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
							RANK OF STATE									RANK OF STATE	
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$192.00	$736.00	$...	$...	$239.14	$1,167.14	02	22	$192.00	$736.00	$...	$10.00	$...	$398.53	$1,336.53	02	23
MAINE	201.00	293.98	0.50	....	195.66	691.14	14	28	201.00	293.98	0.50	8.00	....	326.07	829.55	20	36
MASSACHUSETTS	168.00	218.00	2.50	....	241.31	629.81	18	25	168.00	218.00	2.50	15.00	....	402.15	805.65	23	27
NEW HAMPSHIRE	177.60	193.00	0.30	....	304.36	675.26	15	18	177.60	193.00	0.30	3.00	....	507.22	881.12	18	17
RHODE ISLAND	105.00	1,386.00	1.00	....	260.88	1,752.88	01	36	105.00	1,386.00	1.00	7.00	....	434.76	1,933.76	01	34
VERMONT	575.40	....	....	....	....	575.40	28	08	575.40	....	....	....	....	....	575.40	40	31
MIDDLE ATLANTIC:																	
NEW JERSEY	211.50	....	2.50	....	173.92	387.92	41	33	211.50	....	8.50	....	....	289.84	509.84	44	41
NEW YORK	120.00	....	0.25	60.00	217.40	397.65	39	27	120.00	....	0.25	....	100.00	362.30	582.55	38	29
PENNSYLVANIA	270.00	....	2.00	....	322.83	594.83	25	05	270.00	....	2.00	57.98	....	538.01	867.99	16	02
SOUTH ATLANTIC (NORTH):																	
DELAWARE	118.80	....	....	....	239.14	357.94	43	38	118.80	....	....	3.00	....	398.53	520.33	43	39
DISTRICT OF COLUMBIA	340.00	....	5.00	....	282.62	627.62	19	02	340.00	....	5.00	....	....	470.99	815.99	22	08
MARYLAND	132.00	....	....	....	195.66	327.66	47	48	132.00	....	....	5.00	....	326.07	463.07	46	48
VIRGINIA	91.60	469.07	....	....	239.14	799.81	07	44	139.60	469.07	....	4.00	....	398.53	1,011.20	07	35
WEST VIRGINIA	158.50	57.16	2.50	....	228.27	446.43	37	32	158.50	57.16	2.50	305.18	....	380.42	903.76	12	03
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	158.55	....	....	....	195.66	354.21	44	39	158.55	....	....	15.00	....	326.07	499.62	45	43
GEORGIA	8.00	312.83	0.25	....	163.05	484.13	35	51	8.00	312.83	0.25	5.00	....	271.73	597.81	36	51
NORTH CAROLINA	279.00	298.09	0.35	....	260.88	838.32	06	10	279.00	298.09	0.35	1.00	....	434.76	1,013.20	06	12
SOUTH CAROLINA	156.00	165.00	0.50	....	282.62	604.12	23	20	156.00	165.00	5.50	50.00	....	470.99	847.49	19	18
EAST NORTH CENTRAL:																	
ILLINOIS	330.00	....	0.60	....	163.05	493.65	33	15	330.00	....	0.60	19.00	....	271.73	621.33	35	21
INDIANA	150.25	243.09	....	....	241.31	634.65	16	30	150.25	243.09	....	....	....	402.15	795.49	25	33
MICHIGAN	243.00	....	1.00	....	239.14	483.14	36	17	243.00	....	1.00	60.00	....	398.53	702.53	32	13
OHIO	306.75	....	....	....	223.92	530.67	30	11	306.75	....	....	20.00	....	373.17	699.92	33	14
WISCONSIN	312.00	....	....	....	282.62	594.62	26	06	312.00	....	....	40.00	....	470.99	822.99	21	04
WEST NORTH CENTRAL:																	
IOWA	285.00	....	....	....	293.49	578.49	27	07	285.00	....	....	5.00	....	489.11	779.11	27	09
KANSAS	150.00	615.66	....	....	217.40	983.06	03	35	150.00	339.55	....	10.00	....	362.30	861.85	17	38
MINNESOTA	224.00	....	2.50	....	282.62	509.12	31	13	224.00	....	....	25.00	....	470.99	719.99	30	11
MISSOURI	80.50	57.38	0.50	....	152.18	290.56	50	50	80.50	57.38	0.50	25.00	....	253.61	416.99	50	50
NEBRASKA	211.50	335.85	60.40	....	302.19	909.94	04	09	211.50	335.85	60.40	15.00	....	503.60	1,126.35	03	08
NORTH DAKOTA	221.00	....	....	....	173.92	394.92	40	29	221.00	....	....	70.00	....	289.84	580.84	39	30
SOUTH DAKOTA	330.00	....	....	....	282.62	612.62	21	03	330.00	....	....	....	....	470.99	800.99	24	07
EAST SOUTH CENTRAL:																	
ALABAMA	76.25	37.74	....	....	260.88	374.87	42	42	76.25	51.06	....	....	....	434.76	562.07	41	40
KENTUCKY	161.00	181.50	....	....	219.57	562.07	29	34	161.00	181.50	....	....	....	365.92	708.42	31	37
MISSISSIPPI	194.75	360.46	0.50	....	217.40	773.11	08	24	230.75	360.46	13.50	....	....	362.30	967.01	08	22
TENNESSEE	350.75	....	....	....	260.88	611.63	22	04	450.75	....	....	17.50	....	434.76	903.01	13	01
WEST SOUTH CENTRAL:																	
ARKANSAS	203.00	165.38	6.25	....	228.27	602.90	24	21	203.00	165.38	1.25	10.00	....	380.41	760.04	28	24
LOUISIANA	144.00	....	0.25	....	173.92	318.17	48	47	288.00	....	0.25	10.00	....	289.84	588.09	37	26
OKLAHOMA	193.10	....	1.00	....	141.31	335.41	46	43	193.10	....	1.00	3.00	....	235.50	432.60	48	47
TEXAS	205.43	....	1.75	....	141.31	348.49	45	40	205.43	....	1.75	11.00	....	235.50	453.68	47	46
MOUNTAIN:																	
ARIZONA	228.00	333.17	....	....	173.92	735.09	11	26	228.00	333.17	....	181.20	....	289.84	1,032.21	05	15
COLORADO	25.00	261.31	1.00	144.01	195.66	626.98	20	37	25.00	261.31	1.00	....	240.01	326.07	853.39	18	25
IDAHO	143.90	....	....	168.75	....	312.65	49	48	143.90	....	....	....	281.25	....	425.15	49	48
MONTANA	105.75	385.44	....	....	239.14	730.33	12	41	105.75	385.44	....	5.00	....	398.53	894.72	14	42
NEVADA	83.80	231.00	347.00	....	228.27	890.07	05	01	83.80	231.00	....	347.00	....	380.42	1,042.22	04	06
NEW MEXICO	87.00	....	0.50	....	195.66	283.16	51	49	87.00	....	0.50	....	....	326.07	413.57	51	49
UTAH	80.00	310.65	2.25	....	239.14	632.04	17	46	80.00	310.65	2.25	....	....	398.53	791.43	26	44
WYOMING	60.00	261.31	5.00	375.00	....	701.31	13	19	60.00	261.31	....	5.00	625.00	....	951.31	09	16
PACIFIC:																	
CALIFORNIA	364.00	239.00	1.00	....	152.18	756.18	09	12	364.00	239.00	1.00	47.25	....	253.61	904.86	11	20
OREGON	70.00	....	10.00	405.00	....	485.00	34	16	70.00	....	....	10.00	675.00	....	755.00	29	10
WASHINGTON	127.70	346.50	2.00	....	260.88	737.08	10	31	127.70	346.50	2.00	20.00	....	434.76	930.96	10	28
OTHER AREAS:																	
ALASKA	150.00	....	185.00	....	173.92	508.92	32	14	150.00	....	180.00	75.00	....	269.84	674.84	34	19
HAWAII	234.90	....	3.00	....	184.79	422.69	38	23	234.90	....	3.00	10.00	....	307.96	555.86	42	32
AVERAGE 1/	188.14	326.71	20.29	230.55	225.19	597.57			194.57	316.61	9.98	40.27	384.25	375.29	774.97		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 12 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED. THREE-AXLE DUMP TRUCK. 50,000 POUNDS GROSS VEHICLE WEIGHT (NO. 8)

STATE	PRIVATE OPERATION							
							RANK OF STATE	
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
NEW ENGLAND:								
CONNECTICUT	$500.00	$1,791.00	$...	$...	$474.10	$2,765.10	02	22
MAINE	431.00	715.35	0.50	....	387.90	1,534.75	17	36
MASSACHUSETTS	350.00	530.00	2.50	....	478.41	1,360.91	22	35
NEW HAMPSHIRE	370.00	835.20	0.30	....	603.40	1,808.90	09	23
RHODE ISLAND	275.00	3,373.00	1.00	....	517.20	4,166.20	01	30
VERMONT	1,255.63	....	....	....	....	1,255.63	29	06
MIDDLE ATLANTIC:								
NEW JERSEY	800.00	....	2.50	....	344.80	1,147.30	32	11
NEW YORK	250.00	....	0.25	300.00	431.00	981.25	38	21
PENNSYLVANIA	552.00	....	2.00	....	640.03	1,194.03	30	08
SOUTH ATLANTIC (NORTH):								
DELAWARE	254.00	....	....	....	474.10	728.10	48	45
DISTRICT OF COLUMBIA	479.00	....	5.00	....	560.30	1,044.30	34	16
MARYLAND	650.00	....	....	....	387.90	1,037.90	35	17
VIRGINIA	310.00	1,141.37	4.00	....	560.30	2,015.67	07	33
WEST VIRGINIA	418.50	450.17	12.50	....	452.55	1,333.72	23	31
SOUTH ATLANTIC (SOUTH):								
FLORIDA	246.55	....	....	....	387.90	634.45	50	49
GEORGIA	175.00	761.18	0.25	....	323.25	1,259.68	27	50
NORTH CAROLINA	578.00	725.35	0.35	....	517.20	1,820.90	08	12
SOUTH CAROLINA	325.00	420.00	0.50	....	560.30	1,305.80	25	30
EAST NORTH CENTRAL:								
ILLINOIS	....	....	....	....	....	....		
INDIANA	470.25	592.64	....	....	478.41	1,541.30	16	25
MICHIGAN	574.00	....	93.00	....	215.50	882.50	41	32
OHIO	586.25	....	....	....	443.93	1,030.18	37	18
WISCONSIN	699.00	....	....	....	560.30	1,259.30	28	05
WEST NORTH CENTRAL:								
IOWA	965.00	....	....	....	581.85	1,546.85	15	01
KANSAS	615.00	1,535.16	....	....	431.00	2,581.16	03	15
MINNESOTA	589.00	....	2.50	....	560.30	1,151.80	31	10
MISSOURI	500.50	141.53	0.50	....	301.70	944.23	40	37
NEBRASKA	561.50	918.24	60.40	....	599.09	2,139.23	05	07
NORTH DAKOTA	611.00	....	....	....	344.80	955.80	39	24
SOUTH DAKOTA	850.00	....	....	....	560.30	1,410.30	21	02
EAST SOUTH CENTRAL:								
ALABAMA	196.25	317.46	....	....	517.20	1,030.91	36	46
KENTUCKY	545.00	385.00	....	....	532.29	1,462.29	20	14
MISSISSIPPI	497.75	1,183.42	0.50	....	431.00	2,112.67	06	28
TENNESSEE	750.75	....	....	....	517.20	1,267.95	26	04
WEST SOUTH CENTRAL:								
ARKANSAS	553.00	666.62	6.25	....	452.55	1,678.42	13	20
LOUISIANA	300.00	....	0.25	....	344.80	645.05	49	48
OKLAHOMA	453.10	....	1.00	....	280.15	734.25	46	43
TEXAS	549.75	....	1.75	....	280.15	831.65	42	34
MOUNTAIN:								
ARIZONA	588.00	810.73	....	....	344.80	1,743.53	11	27
COLORADO	25.00	635.86	1.00	607.77	387.90	1,657.53	14	19
IDAHO	360.50	....	....	431.25	....	791.75	43	39
MONTANA	805.75	937.91	....	....	474.10	2,217.76	04	03
NEVADA	131.80	563.00	597.00	....	452.55	1,744.35	10	09
NEW MEXICO	75.00	....	2.50	281.33	387.90	746.73	44	41
UTAH	275.00	755.85	2.25	....	474.10	1,507.20	19	40
WYOMING	60.00	635.87	5.00	625.00	....	1,325.87	24	47
PACIFIC:								
CALIFORNIA	642.00	577.00	1.00	....	301.70	1,521.70	18	26
OREGON	135.00	....	960.00	....	....	1,095.00	33	13
WASHINGTON	384.20	837.10	2.00	....	517.20	1,740.50	12	29
OTHER AREAS:								
ALASKA	215.00	....	185.00	....	344.80	744.80	45	42
HAWAII	359.40	....	3.00	....	366.35	728.75	47	44
AVERAGE 1/	462.87	855.23	61.14	449.07	447.49	1,403.32		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 13 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON THE TRACTOR AND SEMITRAILER OF A GASOLINE-POWERED, THREE-AXLE COMBINATION 40,000 POUNDS GROSS VEHICLE WEIGHT IN PRIVATE OPERATION (NO. 9)

STATE	TRACTOR TRUCK						SEMITRAILER				
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	TOTAL
NEW ENGLAND:											
CONNECTICUT	$400.00	$722.00	$....	$....	$622.60	$1,744.60	$20.00	$313.00	$....	$....	$333.00
MAINE	370.00	288.41	0.50	....	509.40	1,168.31	15.00	124.88	....	....	139.88
MASSACHUSETTS	280.00	214.00	2.50	....	628.26	1,124.76	30.00	93.00	1.25	....	124.25
NEW HAMPSHIRE	304.00	309.60	0.30	....	792.40	1,406.30	....	324.00	0.30	....	324.30
RHODE ISLAND	220.00	1,360.00	1.00	....	679.20	2,260.20	5.00	889.00	1.00	....	895.00
VERMONT	562.00	....	....	....	622.60	1,184.60	16.90	....	....	....	16.90
MIDDLE ATLANTIC:											
NEW JERSEY	347.50	....	2.50	....	452.80	802.80	18.00	....	2.50	....	20.50
NEW YORK	280.00	....	0.25	187.50	452.80	920.55	15.00	....	0.25	....	15.25
PENNSYLVANIA	438.00	....	2.00	....	840.51	1,280.51	27.00	....	2.00	....	29.00
SOUTH ATLANTIC (NORTH):											
DELAWARE	108.40	....	....	....	622.60	731.00	87.60	....	....	....	87.60
DISTRICT OF COLUMBIA	228.00	....	5.00	....	735.80	968.80	176.00	....	5.00	....	181.00
MARYLAND	280.00	....	....	....	509.40	789.40	15.00	....	....	....	15.00
VIRGINIA	190.00	460.24	4.00	....	735.80	1,390.04	22.00	199.25	....	....	221.25
WEST VIRGINIA	318.50	214.37	12.50	....	594.30	1,139.67	....	57.16	0.50	....	57.66
SOUTH ATLANTIC (SOUTH):											
FLORIDA	302.25	....	....	....	509.40	811.65	12.25	....	....	....	12.25
GEORGIA	100.00	306.91	0.25	....	424.50	831.66	8.00	132.88	0.25	....	141.13
NORTH CAROLINA	463.00	292.46	0.35	....	679.20	1,435.01	10.00	122.14	0.35	....	132.49
SOUTH CAROLINA	260.00	195.00	0.50	....	735.80	1,191.30	10.00	75.00	....	....	85.00
EAST NORTH CENTRAL:											
ILLINOIS	842.00	....	0.60	....	424.50	1,267.10	....	....	0.60	....	0.60
INDIANA	360.25	238.90	....	....	628.26	1,227.41	30.25	103.10	....	....	133.35
MICHIGAN	439.00	....	1.00	....	622.60	1,062.60	21.00	....	....	....	21.00
OHIO	215.60	....	....	300.00	582.98	1,098.58	134.40	....	....	....	134.40
WISCONSIN	623.00	....	....	....	735.80	1,358.80	5.00	....	....	....	5.00
WEST NORTH CENTRAL:											
IOWA	675.00	....	....	....	735.80	1,410.80	10.00	....	....	....	10.00
KANSAS	360.00	712.13	....	....	452.80	1,524.93	....	241.88	....	....	241.88
MINNESOTA	490.00	....	2.50	....	735.80	1,228.30	10.00	....	2.50	....	12.50
MISSOURI	300.50	121.13	0.50	....	396.20	818.33	7.50	104.55	0.50	....	112.55
NEBRASKA	411.50	313.58	60.40	....	786.74	1,572.22	2.50	148.33	....	....	150.83
NORTH DAKOTA	436.00	....	....	....	452.80	888.80	10.00	....	....	....	10.00
SOUTH DAKOTA	650.00	....	....	....	735.80	1,385.80	10.00	....	....	....	10.00
EAST SOUTH CENTRAL:											
ALABAMA	131.25	95.46	....	....	622.60	849.31	21.25	54.76	....	....	76.01
KENTUCKY	475.00	192.50	....	....	699.01	1,366.51	20.50	82.50	....	....	103.00
MISSISSIPPI	380.75	401.47	0.50	....	509.40	1,292.12	12.75	139.23	0.50	....	152.48
TENNESSEE	600.75	....	....	....	509.40	1,110.15	....	....	....	....	....
WEST SOUTH CENTRAL:											
ARKANSAS	442.00	200.03	6.25	....	537.70	1,185.98	13.00	56.70	....	....	69.70
LOUISIANA	240.00	....	0.25	....	452.80	693.05	10.00	....	0.25	....	10.25
OKLAHOMA	378.10	....	1.00	....	372.43	751.53	23.10	....	1.00	....	24.10
TEXAS	300.30	....	1.75	....	283.00	585.05	15.30	....	1.75	....	17.05
MOUNTAIN:											
ARIZONA	354.00	326.90	....	....	452.80	1,133.70	49.00	141.52	....	....	190.52
COLORADO	25.00	256.39	1.00	319.47	509.40	1,111.26	10.00	111.00	....	266.41	387.41
IDAHO	224.30	....	....	....	650.90	875.20	2.00	....	....	....	2.00
MONTANA	74.50	378.18	....	....	509.40	962.08	49.50	163.73	....	....	213.23
NEVADA	62.20	227.00	204.00	....	594.30	1,087.50	40.00	98.00	....	....	138.00
NEW MEXICO	50.00	....	0.50	363.30	509.40	923.20	....	....	0.50	....	0.50
UTAH	200.00	305.49	2.25	....	622.60	1,130.34	5.00	132.86	....	....	137.86
WYOMING	60.00	256.39	5.00	750.00	452.80	1,524.19	60.00	111.00	5.00	....	176.00
PACIFIC:											
CALIFORNIA	241.00	234.00	1.00	....	396.20	872.20	208.00	102.00	1.00	....	311.00
OREGON	65.00	....	10.00	735.00	452.80	1,262.80	40.00	....	....	....	40.00
WASHINGTON	270.20	338.80	1.00	....	679.20	1,289.20	15.20	77.00	0.50	....	92.70
OTHER AREAS:											
ALASKA	80.00	....	185.00	....	452.80	717.80	80.00	....	120.00	....	200.00
HAWAII	181.05	....	3.00	....	481.10	665.15	130.50	....	3.00	....	133.50
AVERAGE 1/	315.49	344.67	15.73	442.55	572.30	1,125.78	34.10	149.94	6.54	266.41	116.99

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 14 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A GASOLINE-POWERED, THREE-AXLE TRACTOR-SEMITRAILER COMBINATION, 40,000 POUNDS GROSS VEHICLE WEIGHT (NO. 9)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE		REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$420.00	$1,035.00	$....	$....	$622.60	$2,077.60	02	19	$420.00	$1,035.00	$....	$10.00	$....	$830.17	$2,295.17	04	24
MAINE	385.00	413.29	0.50	....	509.40	1,308.19	19	34	385.00	413.29	0.50	8.00	....	679.23	1,486.02	25	39
MASSACHUSETTS	310.00	307.00	3.75	....	628.26	1,249.01	25	28	310.00	307.00	3.75	15.00	....	837.72	1,473.47	27	29
NEW HAMPSHIRE	304.00	633.60	0.60	....	792.40	1,730.60	04	17	304.00	633.60	0.60	3.00	....	1,056.58	1,997.78	07	20
RHODE ISLAND	225.00	1,949.00	2.00	....	679.20	2,855.20	01	30	225.00	1,949.00	2.00	7.00	....	905.64	3,088.64	01	32
VERMONT	578.90	....	....	....	622.60	1,201.50	29	11	578.90	....	....	....	....	830.17	1,409.07	32	16
MIDDLE ATLANTIC:																	
NEW JERSEY	365.50	....	5.00	....	452.80	823.30	45	40	365.50	....	11.00	....	....	603.76	980.26	48	44
NEW YORK	295.00	....	0.50	187.50	452.80	935.80	37	26	295.00	....	0.50	....	250.00	603.76	1,149.26	39	31
PENNSYLVANIA	465.00	....	4.00	....	840.51	1,309.51	10	05	465.00	....	4.00	279.52	....	1,120.72	1,869.24	09	03
SOUTH ATLANTIC (NORTH):																	
DELAWARE	196.00	....	....	....	622.60	818.60	46	41	196.00	....	....	3.00	....	830.17	1,029.17	46	42
DISTRICT OF COLUMBIA	404.00	....	10.00	....	735.80	1,149.80	33	14	404.00	....	10.00	....	....	981.11	1,395.11	33	17
MARYLAND	295.00	....	....	....	509.40	804.40	47	43	240.00	....	....	10.00	....	679.23	929.23	49	46
VIRGINIA	212.00	659.49	4.00	....	735.80	1,611.29	07	24	320.00	659.49	....	4.00	....	981.11	1,964.60	08	23
WEST VIRGINIA	318.50	271.83	13.00	....	594.30	1,197.63	30	27	318.50	271.83	3.00	1,265.05	....	792.44	2,650.82	02	01
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	314.50	....	....	....	509.40	823.90	44	39	314.50	....	....	100.00	....	679.23	1,093.73	44	30
GEORGIA	108.00	439.79	0.50	....	424.50	972.79	36	51	208.00	439.79	0.50	5.00	....	566.03	1,219.32	37	50
NORTH CAROLINA	473.00	414.60	0.70	....	679.20	1,567.50	08	13	473.00	414.60	0.70	1.00	....	905.64	1,794.94	11	18
SOUTH CAROLINA	270.00	270.00	0.50	....	735.80	1,276.30	21	21	270.00	270.00	5.50	87.50	....	981.11	1,614.11	19	22
EAST NORTH CENTRAL:																	
ILLINOIS	842.00	....	1.20	....	424.50	1,267.70	23	07	842.00	....	1.20	19.00	....	566.03	1,428.23	30	14
INDIANA	390.50	342.00	....	....	628.26	1,360.76	16	20	390.50	342.00	....	....	....	837.72	1,570.22	28	25
MICHIGAN	460.00	....	1.00	....	622.60	1,083.60	35	18	460.00	....	1.00	60.00	....	830.17	1,351.17	35	21
OHIO	350.00	....	....	300.00	582.90	1,232.90	27	10	350.00	....	....	30.00	400.00	777.34	1,557.34	21	09
WISCONSIN	628.00	....	....	....	735.80	1,363.80	15	03	628.00	....	....	80.00	....	981.11	1,689.11	15	06
WEST NORTH CENTRAL:																	
IOWA	685.00	....	....	....	735.80	1,420.80	12	01	685.00	....	....	10.00	....	981.11	1,676.11	16	07
KANSAS	360.00	954.01	....	....	452.80	1,766.81	03	42	360.00	526.11	....	10.00	....	603.76	1,499.87	24	45
MINNESOTA	500.00	....	5.00	....	735.80	1,240.80	26	09	500.00	....	....	50.00	....	981.11	1,531.11	22	11
MISSOURI	308.00	225.68	1.00	....	396.20	930.88	38	47	308.00	225.68	1.00	25.00	....	528.29	1,087.97	48	48
NEBRASKA	414.00	461.91	60.40	....	786.74	1,723.05	05	08	414.00	461.91	60.40	15.00	....	1,049.03	2,000.34	06	10
NORTH DAKOTA	446.00	....	....	....	452.80	898.80	42	33	446.00	....	....	70.00	....	603.76	1,119.76	40	33
SOUTH DAKOTA	660.00	....	....	....	735.80	1,395.80	13	02	660.00	....	....	....	....	981.11	1,641.11	18	08
EAST SOUTH CENTRAL:																	
ALABAMA	152.50	150.22	....	....	622.60	925.32	39	46	542.50	150.22	....	....	....	830.17	1,522.89	20	19
KENTUCKY	495.50	275.00	....	....	699.01	1,469.51	10	12	495.50	275.00	....	....	....	932.05	1,702.55	13	18
MISSISSIPPI	393.50	540.70	1.00	....	509.40	1,444.60	11	31	471.50	540.70	14.00	....	....	679.23	1,705.43	12	30
TENNESSEE	600.75	....	....	....	509.40	1,110.15	34	16	750.75	....	....	27.50	....	679.23	1,457.48	28	13
WEST SOUTH CENTRAL:																	
ARKANSAS	455.00	296.73	6.25	....	537.70	1,295.68	24	22	455.00	296.73	1.25	10.00	....	716.97	1,479.95	29	28
LOUISIANA	250.00	....	0.50	....	452.80	703.30	50	48	490.00	....	0.50	10.00	....	603.76	1,104.26	42	35
OKLAHOMA	401.20	....	2.00	....	372.43	775.63	49	45	401.20	....	2.00	5.00	....	496.59	904.79	50	47
TEXAS	315.60	....	3.50	....	283.00	602.10	51	50	315.60	....	3.50	11.00	....	377.38	707.48	51	51
MOUNTAIN:																	
ARIZONA	403.00	468.42	....	....	452.80	1,324.22	17	36	403.00	468.42	....	873.52	....	603.76	2,348.70	03	02
COLORADO	35.00	367.39	1.00	577.88	509.40	1,490.67	09	15	35.00	367.39	1.00	....	781.17	679.23	1,863.79	10	12
IDAHO	226.30	....	....	....	650.90	877.20	43	35	226.30	....	....	....	....	867.91	1,094.21	43	37
MONTANA	124.00	541.91	....	....	509.40	1,175.31	32	49	124.00	541.91	....	5.00	....	679.23	1,350.14	36	49
NEVADA	103.00	325.00	204.00	....	594.30	1,226.30	28	32	103.00	325.00	....	204.00	....	792.44	1,424.44	31	36
NEW MEXICO	50.00	....	1.00	363.30	509.40	923.70	40	28	50.00	....	1.00	....	484.40	679.23	1,214.63	38	27
UTAH	205.00	430.35	2.25	....	622.60	1,260.20	22	38	205.00	430.35	2.25	....	....	830.17	1,475.77	26	41
WYOMING	120.00	367.39	10.00	750.00	452.80	1,700.19	06	04	120.00	367.39	....	10.00	1,000.00	603.76	2,101.15	05	04
PACIFIC:																	
CALIFORNIA	449.00	336.00	2.00	....	396.20	1,183.20	31	37	449.00	336.00	2.00	74.94	....	828.29	1,690.23	34	40
OREGON	105.00	....	10.00	735.00	452.80	1,302.80	20	06	105.00	....	....	10.00	932.00	603.76	1,650.76	14	05
WASHINGTON	205.40	415.80	1.50	....	679.20	1,301.90	14	23	205.40	415.80	1.50	33.00	....	985.64	1,641.34	17	26
OTHER AREAS:																	
ALASKA	160.00	....	305.00	....	452.80	917.80	41	29	160.00	....	280.00	75.00	....	603.76	1,118.76	41	34
HAWAII	311.55	....	6.00	....	481.10	798.65	48	44	311.55	....	6.00	43.60	....	641.58	1,002.73	47	43
AVERAGE 1/	345.57	494.61	20.29	486.95	572.30	1,240.45			368.40	479.18	18.02	93.68	649.26	763.11	1,526.69		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 15 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION, 60,000 POUNDS GROSS VEHICLE WEIGHT (NO. 10)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
							RANK OF STATE									RANK OF STATE	
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$620.00	$1,451.00	$....	$....	$948.31	$3,019.31	03	21	$620.00	$1,451.00	$....	$10.00	$....	$1,137.95	$3,218.95	06	27
MAINE	538.00	579.38	0.50	....	775.89	1,893.77	29	37	538.00	579.38	0.50	8.00	....	931.05	2,056.93	32	39
MASSACHUSETTS	450.00	429.00	3.75	....	956.93	1,839.68	31	31	450.00	429.00	3.75	15.00	....	1,148.30	2,046.05	33	32
NEW HAMPSHIRE	444.00	462.40	0.60	....	1,206.94	2,113.94	15	19	444.00	462.40	0.60	3.00	....	1,448.30	2,358.30	16	20
RHODE ISLAND	345.00	2,731.00	2.00	....	1,034.52	4,112.52	01	33	345.00	2,731.00	2.00	7.00	....	1,241.40	4,326.40	03	33
VERMONT	1,539.40	....	....	....	....	1,539.40	37	23	1,539.40	....	....	....	....	....	1,539.40	42	37
MIDDLE ATLANTIC:																	
NEW JERSEY	535.50	....	5.00	....	689.68	1,230.18	43	41	535.50	....	11.00	....	....	827.60	1,374.10	47	45
NEW YORK	434.99	....	0.50	725.00	862.10	2,022.59	19	07	434.99	....	0.50	....	870.00	1,034.50	2,339.99	19	09
PENNSYLVANIA	683.00	....	4.00	....	1,290.22	1,977.22	20	08	683.00	....	4.00	92.76	....	1,536.23	2,318.99	20	10
SOUTH ATLANTIC (NORTH):																	
DELAWARE	300.00	....	....	....	948.31	1,248.31	42	40	300.00	....	....	3.00	....	1,137.95	1,440.95	44	42
DISTRICT OF COLUMBIA	582.00	....	10.00	....	1,120.73	1,712.73	35	15	582.00	....	10.00	....	....	1,344.85	1,936.85	35	18
MARYLAND	435.00	....	....	....	775.89	1,210.89	44	43	360.00	....	....	10.00	....	931.05	1,301.05	49	49
VIRGINIA	572.00	924.42	4.00	....	1,120.73	2,621.15	06	16	752.00	924.42	....	4.00	....	1,344.85	3,025.27	07	15
WEST VIRGINIA	518.50	378.71	13.00	....	908.21	1,818.42	32	29	518.50	378.71	3.00	3,315.80	....	1,006.23	5,222.24	01	01
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	434.50	....	....	....	775.89	1,210.39	45	44	434.50	....	....	100.00	....	931.05	1,465.55	43	40
GEORGIA	283.00	537.03	0.50	....	646.58	1,467.11	40	51	558.00	537.03	0.50	5.00	....	775.88	1,876.41	37	47
NORTH CAROLINA	703.00	580.72	0.70	....	1,034.52	2,318.94	09	14	703.00	580.72	0.70	1.00	....	1,241.40	2,526.82	11	17
SOUTH CAROLINA	400.00	367.50	0.50	....	1,120.73	1,888.73	30	25	400.00	367.50	5.50	100.00	....	1,344.85	2,217.85	26	22
EAST NORTH CENTRAL:																	
ILLINOIS	1,296.00	....	1.20	....	646.50	1,943.70	24	10	1,296.00	....	1.20	19.00	....	775.87	2,092.07	31	16
INDIANA	515.25	480.32	....	....	956.93	1,952.50	23	28	515.25	480.32	....	....	....	1,148.30	2,143.87	29	30
MICHIGAN	663.00	....	93.00	....	431.05	1,187.05	47	46	663.00	....	93.00	60.00	....	517.25	1,333.25	48	48
OHIO	496.00	....	....	750.00	887.96	2,133.96	14	05	496.00	....	....	30.00	900.00	1,065.54	2,491.54	12	06
WISCONSIN	921.00	....	....	....	1,120.73	2,041.73	17	06	921.00	....	....	80.00	....	1,344.85	2,345.85	17	08
WEST NORTH CENTRAL:																	
IOWA	1,210.00	....	....	....	1,163.84	2,373.84	08	03	1,210.00	....	....	10.00	....	1,396.50	2,616.50	09	05
KANSAS	765.00	1,228.72	....	....	862.10	2,855.82	05	20	765.00	677.60	....	10.00	....	1,034.50	2,487.10	13	26
MINNESOTA	848.00	....	5.00	....	1,120.73	1,973.73	21	09	848.00	....	....	50.00	....	1,344.85	2,242.85	25	13
MISSOURI	608.00	223.13	1.00	....	603.47	1,435.60	41	42	608.00	223.13	1.00	25.00	....	724.15	1,581.28	40	46
NEBRASKA	664.00	659.89	60.40	....	1,198.32	2,582.61	07	12	664.00	659.89	60.40	15.00	....	1,437.96	2,837.25	08	14
NORTH DAKOTA	806.00	....	....	....	689.68	1,495.68	39	27	806.00	....	....	70.00	....	827.60	1,703.60	39	29
SOUTH DAKOTA	1,060.00	....	....	....	1,120.73	2,180.73	11	04	1,060.00	....	....	....	....	1,344.85	2,404.85	14	07
EAST SOUTH CENTRAL:																	
ALABAMA	282.50	372.22	....	....	1,034.52	1,689.24	36	35	672.50	372.22	....	....	....	1,241.40	2,286.12	22	19
KENTUCKY	609.50	357.50	....	....	1,064.69	2,031.69	18	17	609.50	357.50	....	....	....	1,277.61	2,244.61	24	21
MISSISSIPPI	645.50	766.69	1.00	....	862.10	2,275.29	10	26	783.50	766.69	14.00	....	....	1,034.50	2,598.69	10	24
TENNESSEE	875.75	....	....	....	1,034.52	1,910.27	27	13	975.75	....	....	27.50	....	1,241.40	2,244.65	23	12
WEST SOUTH CENTRAL:																	
ARKANSAS	742.00	309.88	6.25	....	905.21	1,963.34	22	18	742.00	309.88	1.25	10.00	....	1,086.23	2,149.36	27	23
LOUISIANA	370.00	....	0.50	....	689.68	1,060.18	51	50	730.00	....	0.50	10.00	....	827.60	1,568.10	41	36
OKLAHOMA	551.20	....	2.00	....	560.36	1,113.56	50	49	551.20	....	2.00	5.00	....	672.42	1,230.62	51	51
TEXAS	555.60	....	3.50	....	560.37	1,119.47	49	48	555.60	....	3.50	11.00	....	672.43	1,242.53	50	50
MOUNTAIN:																	
ARIZONA	727.00	656.63	....	....	689.68	2,073.31	16	30	727.00	656.63	....	2,340.00	....	827.60	4,551.23	02	03
COLORADO	35.00	515.00	1.00	1,585.17	775.89	2,912.06	04	02	35.00	515.00	1.00	....	1,902.21	931.05	3,384.26	05	04
IDAHO	517.90	....	....	1,010.00	....	1,527.90	38	24	517.90	....	....	....	1,212.00	....	1,729.90	38	28
MONTANA	442.75	759.63	....	....	948.31	2,150.69	12	32	442.75	759.63	....	5.00	....	1,137.95	2,345.33	18	34
NEVADA	133.00	456.00	240.00	....	905.21	1,734.21	34	39	133.00	456.00	....	240.00	....	1,086.23	1,915.23	36	41
NEW MEXICO	75.00	....	3.00	1,083.00	775.89	1,936.89	25	11	75.00	....	3.00	....	1,299.60	931.05	2,308.65	21	11
UTAH	355.00	613.24	2.25	....	940.31	1,910.80	26	38	355.00	613.24	2.25	....	....	1,137.95	2,108.44	30	38
WYOMING	120.00	515.00	10.00	1,250.00	....	1,895.00	28	34	120.00	515.00	....	10.00	1,500.00	....	2,145.00	28	31
PACIFIC:																	
CALIFORNIA	709.00	471.00	2.00	....	603.47	1,785.47	33	36	709.00	471.00	2.00	133.60	....	724.15	2,039.75	34	35
OREGON	155.00	....	10.00	3,150.00	....	3,315.00	02	01	155.00	....	....	10.00	3,780.00	....	3,945.00	04	02
WASHINGTON	523.15	586.30	3.00	....	1,034.52	2,146.97	13	22	523.15	586.30	3.00	46.00	....	1,241.40	2,399.85	15	25
OTHER AREAS:																	
ALASKA	160.00	....	345.00	....	689.68	1,194.68	46	45	160.00	....	320.00	75.00	....	827.60	1,382.60	46	44
HAWAII	391.20	....	6.00	....	732.79	1,129.99	48	47	391.20	....	6.00	117.00	....	879.33	1,393.53	45	43
AVERAGE 1/	561.89	669.70	25.49	1,364.74	889.80	1,927.12			588.71	648.51	19.86	184.31	1,637.69	1,067.74	2,276.33		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 16 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION, 78,000 POUNDS GROSS VEHICLE WEIGHT (NO. 11)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$878.00	$2,046.00	$...	$...	$1,604.13	$4,528.13	06	24	$878.00	$2,046.00	$...	$10.00	$...	$1,604.13	$4,538.13	07	27
MAINE	795.00	816.98	0.50	....	1,312.47	2,924.95	28	33	795.00	816.98	0.50	8.00	....	1,312.47	2,932.95	30	30
MASSACHUSETTS	576.00	605.00	3.75	....	1,618.71	2,803.46	29	28	576.00	605.00	3.75	15.00	....	1,618.71	2,818.46	32	21
NEW HAMPSHIRE	577.20	1,134.36	0.60	....	2,041.62	3,753.78	10	19	577.20	1,134.36	0.60	3.00	....	2,041.62	3,756.78	12	23
RHODE ISLAND	430.00	3,852.00	2.00	....	1,749.96	6,033.96	01	29	430.00	3,852.00	2.00	7.00	....	1,749.96	6,040.96	03	32
VERMONT	2,023.45	....	....	....	....	2,023.45	38	36	2,023.45	....	....	....	....	....	2,023.45	39	37
MIDDLE ATLANTIC:																	
NEW JERSEY	688.50	....	5.00	....	1,166.64	1,860.14	41	40	688.50	....	11.00	....	....	1,166.64	1,866.14	43	42
NEW YORK	560.98	....	0.50	1,627.50	1,458.30	3,647.28	11	04	560.98	....	0.50	....	1,627.50	1,458.30	3,647.28	14	07
PENNSYLVANIA	1,116.00	....	4.00	....	2,165.57	3,285.57	20	10	1,116.00	....	4.00	136.16	....	2,165.57	3,421.73	20	10
SOUTH ATLANTIC (NORTH):																	
DELAWARE	404.00	....	....	....	1,604.13	2,008.13	39	37	404.00	....	....	3.00	....	1,604.13	2,011.13	40	38
DISTRICT OF COLUMBIA	699.00	....	10.00	....	1,895.79	2,604.79	34	21	699.00	....	10.00	....	....	1,895.79	2,604.79	36	24
MARYLAND	639.00	....	....	....	1,312.47	1,951.47	40	38	468.00	....	....	10.00	....	1,312.47	1,790.47	48	49
VIRGINIA	716.00	1,303.52	4.00	....	1,895.79	3,919.31	08	20	944.00	1,303.52	....	4.00	....	1,895.79	4,147.31	09	17
WEST VIRGINIA	668.50	480.17	13.00	....	1,531.22	2,692.89	32	27	668.50	480.17	3.00	4,963.03	....	1,531.22	7,645.92	01	01
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	474.50	....	....	....	1,312.47	1,786.97	42	41	474.50	....	....	100.00	....	1,312.47	1,886.97	42	40
GEORGIA	383.00	901.67	0.50	....	1,093.73	2,378.90	36	48	708.00	901.67	0.50	5.00	....	1,093.73	2,708.90	34	43
NORTH CAROLINA	910.00	821.65	0.70	....	1,749.96	3,482.31	17	18	910.00	821.65	0.70	1.00	....	1,749.96	3,483.31	19	22
SOUTH CAROLINA	673.00	517.50	0.50	....	1,895.79	3,086.79	24	22	673.00	517.50	5.50	100.00	....	1,895.79	3,191.79	24	20
EAST NORTH CENTRAL:																	
ILLINOIS	....	....	....	....	....	....			....	....	....	....	....	....	....		
INDIANA	790.25	676.46	....	....	1,618.71	3,085.42	25	25	790.25	676.46	....	....	....	1,618.71	3,085.42	26	28
MICHIGAN	865.00	....	93.00	....	729.15	1,687.15	46	45	865.00	....	93.00	60.00	....	729.15	1,747.15	47	47
OHIO	673.50	....	....	1,400.00	1,502.05	3,575.55	15	07	673.50	....	....	30.00	1,400.00	1,502.05	3,605.55	18	09
WISCONSIN	1,705.00	....	....	....	1,895.79	3,600.79	14	06	1,705.00	....	....	80.00	....	1,895.79	3,680.79	13	06
WEST NORTH CENTRAL:																	
IOWA	1,660.00	....	....	....	1,968.71	3,628.71	13	08	1,660.00	....	....	10.00	....	1,968.71	3,638.71	15	08
KANSAS	1,325.00	1,920.71	....	....	1,458.30	4,704.01	08	14	1,325.00	1,059.22	....	10.00	....	1,458.30	3,852.52	11	18
MINNESOTA	1,272.00	....	5.00	....	1,895.79	3,172.79	21	11	1,272.00	....	....	50.00	....	1,895.79	3,217.79	23	13
MISSOURI	....	....	....	....	....	....			....	....	....	....	....	....	....		
NEBRASKA	904.00	998.79	60.40	....	2,027.04	3,990.23	07	13	904.00	998.79	60.40	15.00	....	2,027.04	4,005.23	10	10
NORTH DAKOTA	1,121.00	....	....	....	1,166.64	2,287.64	37	26	1,121.00	....	....	70.00	....	1,166.64	2,357.64	37	29
SOUTH DAKOTA	1,420.00	....	....	....	1,895.79	3,315.79	19	09	1,420.00	....	....	....	....	1,895.79	3,315.79	22	12
EAST SOUTH CENTRAL:																	
ALABAMA	347.50	372.22	....	....	1,749.96	2,469.68	35	33	802.50	372.22	....	....	....	1,749.96	2,924.68	31	26
KENTUCKY	861.50	451.00	....	....	1,801.00	3,113.50	22	17	861.50	451.00	....	....	....	1,801.00	3,113.50	25	21
MISSISSIPPI	1,245.50	1,149.09	1.00	....	1,458.30	3,853.89	09	16	1,395.50	1,149.09	14.00	....	....	1,458.30	4,016.89	09	16
TENNESSEE	1,300.75	....	....	....	1,749.96	3,050.71	26	12	1,300.75	....	....	27.50	....	1,749.96	3,078.21	27	14
WEST SOUTH CENTRAL:																	
ARKANSAS	....	....	....	....	....	....			....	....	....	....	....	....	....		
LOUISIANA	478.00	....	0.50	....	1,166.64	1,645.14	48	47	946.00	....	0.50	10.00	....	1,166.64	2,123.14	38	34
OKLAHOMA	735.20	....	2.00	....	947.90	1,685.10	47	46	736.20	....	2.00	5.00	....	947.90	1,691.10	48	48
TEXAS	795.60	....	3.50	....	947.90	1,747.00	43	42	795.60	....	3.50	11.00	....	947.90	1,758.00	46	46
MOUNTAIN:																	
ARIZONA	1,015.00	925.91	....	....	1,166.64	3,107.55	23	30	1,015.00	925.91	....	3,610.25	....	1,166.64	6,717.80	02	02
COLORADO	35.00	726.20	1.00	2,897.15	1,312.47	4,971.82	03	03	35.00	726.20	1.00	....	2,897.15	1,312.47	4,971.82	05	05
IDAHO	122.50	....	....	4,840.50	....	4,963.00	04	02	122.50	....	....	....	4,840.50	....	4,963.00	06	04
MONTANA	995.25	1,071.15	....	....	1,604.13	3,670.53	12	23	995.25	1,071.15	....	5.00	....	1,604.13	3,675.53	17	25
NEVADA	166.00	643.00	418.00	....	1,531.22	2,758.22	31	32	166.00	643.00	....	418.00	....	1,531.22	2,758.22	33	36
NEW MEXICO	75.00	....	3.00	1,985.20	1,312.47	3,375.67	18	08	75.00	....	3.00	....	1,985.20	1,312.47	3,375.67	21	11
UTAH	525.00	869.94	2.25	....	1,604.13	3,001.32	27	31	525.00	869.94	2.25	....	....	1,604.13	3,001.32	28	33
WYOMING	120.00	726.20	10.00	1,750.00	....	2,606.20	33	39	120.00	726.20	....	10.00	1,750.00	....	2,606.20	35	41
PACIFIC:																	
CALIFORNIA	1,081.00	664.00	2.00	....	1,020.81	2,767.81	30	34	1,081.00	664.00	2.00	184.41	....	1,020.81	2,952.22	29	30
OREGON	200.00	....	10.00	5,180.00	....	5,390.00	02	01	200.00	....	....	10.00	5,180.00	....	5,390.00	04	03
WASHINGTON	955.35	866.80	3.00	....	1,749.96	3,575.11	16	15	955.35	866.80	3.00	61.00	....	1,749.96	3,636.11	16	19
OTHER AREAS:																	
ALASKA	230.00	....	345.00	....	1,166.64	1,741.64	44	43	230.00	....	320.00	75.00	....	1,166.64	1,791.64	44	41
HAWAII	479.40	....	6.00	....	1,239.56	1,724.96	45	44	479.40	....	6.00	180.51	....	1,239.56	1,905.47	41	39
AVERAGE 1/	764.63	1,021.26	33.69	2,811.48	1,524.92	3,104.17			794.95	989.37	22.11	294.22	2,811.48	1,524.92	3,321.83		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 17 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION, 80,000 POUNDS GROSS VEHICLE WEIGHT (NO. 12)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
							RANK OF STATE									RANK OF STATE	
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	$...	$...	$...	$...	$...	$...			$...	$...	$...	$...	$...	$...	$...		
MAINE	....	....	....	....	....	....			....	....	....	....	....	....	....		
MASSACHUSETTS	....	....	....	....	....	....			....	....	....	....	....	....	....		
NEW HAMPSHIRE	....	....	....	....	....	....			....	....	....	....	....	....	....		
RHODE ISLAND	....	....	....	....	....	....			....	....	....	....	....	....	....		
VERMONT	....	....	....	....	....	....			....	....	....	....	....	....	....		
MIDDLE ATLANTIC:																	
NEW JERSEY	....	....	....	....	....	....			....	....	....	....	....	....	....		
NEW YORK	914.98	....	0.76	1,560.00	1,702.10	4,177.84	07	06	914.98	....	0.76	....	1,560.00	1,702.10	4,177.84	07	06
PENNSYLVANIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
SOUTH ATLANTIC (NORTH):																	
DELAWARE	398.00	....	....	....	1,872.31	2,270.31	23	21	398.00	....	....	3.00	....	1,872.31	2,273.31	24	23
DISTRICT OF COLUMBIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
MARYLAND	662.00	....	....	....	1,531.89	2,193.89	24	23	474.00	....	....	10.00	....	1,531.89	2,015.89	29	30
VIRGINIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
WEST VIRGINIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	486.75	....	....	....	1,531.89	2,018.64	26	26	486.75	....	....	100.00	....	1,531.89	2,118.64	27	27
GEORGIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
NORTH CAROLINA	....	....	....	....	....	....			....	....	....	....	....	....	....		
SOUTH CAROLINA	....	....	....	....	....	....			....	....	....	....	....	....	....		
EAST NORTH CENTRAL:																	
ILLINOIS	....	....	....	....	....	....			....	....	....	....	....	....	....		
INDIANA	959.75	704.13	....	....	1,889.33	3,553.21	14	16	959.75	704.13	....	....	....	1,889.33	3,553.21	15	17
MICHIGAN	886.00	....	93.00	....	851.08	1,830.08	31	31	886.00	....	93.00	60.00	....	851.08	1,890.08	31	31
OHIO	665.15	....	....	2,000.00	1,753.16	4,418.31	05	04	665.15	....	....	30.00	2,000.00	1,753.16	4,448.31	05	05
WISCONSIN	1,710.00	....	....	....	2,212.73	3,922.73	10	07	1,710.00	....	....	120.00	....	2,212.73	4,042.73	08	07
WEST NORTH CENTRAL:																	
IOWA	1,715.00	....	....	....	2,297.84	4,012.84	09	06	1,715.00	....	....	10.00	....	2,297.84	4,022.84	10	08
KANSAS	1,325.00	1,794.28	....	....	1,702.10	4,821.38	04	12	1,325.00	988.48	....	10.00	....	1,702.10	4,025.58	09	14
MINNESOTA	707.00	....	7.50	....	2,212.73	2,927.23	20	14	707.00	....	....	150.00	....	2,212.73	3,069.73	18	13
MISSOURI	....	....	....	....	....	....			....	....	....	....	....	....	....		
NEBRASKA	936.30	1,048.53	58.40	....	2,368.92	4,412.15	06	10	936.30	1,048.53	58.40	15.00	....	2,368.92	4,427.15	06	11
NORTH DAKOTA	1,166.00	....	....	....	1,361.68	2,527.68	22	17	1,166.00	....	....	70.00	....	1,361.68	2,597.68	22	18
SOUTH DAKOTA	1,470.00	....	100.00	....	2,212.73	3,782.73	13	09	1,470.00	....	100.00	....	....	2,212.73	3,782.73	14	10
EAST SOUTH CENTRAL:																	
ALABAMA	....	....	....	....	....	....			....	....	....	....	....	....	....		
KENTUCKY	862.00	473.00	....	....	2,102.09	3,437.09	15	13	862.00	473.00	....	....	....	2,102.09	3,437.09	16	16
MISSISSIPPI	....	....	....	....	....	....			....	....	....	....	....	....	....		
TENNESSEE	....	....	....	....	....	....			....	....	....	....	....	....	....		
WEST SOUTH CENTRAL:																	
ARKANSAS	....	....	....	....	....	....			....	....	....	....	....	....	....		
LOUISIANA	500.00	....	0.75	....	1,361.68	1,862.43	30	28	980.00	....	0.75	10.00	....	1,361.68	2,352.43	23	20
OKLAHOMA	779.30	....	3.00	....	1,106.37	1,888.67	29	29	779.30	....	3.00	5.00	....	1,106.37	1,893.67	30	30
TEXAS	830.90	....	5.25	....	1,106.37	1,942.52	28	30	830.90	....	5.25	11.00	....	1,106.37	1,953.52	29	29
MOUNTAIN:																	
ARIZONA	956.00	917.46	....	....	1,361.68	3,235.14	17	19	956.00	917.46	....	4,782.25	....	1,361.68	8,017.39	01	01
COLORADO	45.00	756.22	1.00	3,774.56	1,531.89	6,108.67	02	03	45.00	756.22	1.00	....	3,774.56	1,531.89	6,108.67	03	04
IDAHO	124.50	....	....	5,752.00	....	5,876.50	03	02	124.50	....	....	....	5,752.00	....	5,876.50	04	03
MONTANA	1,029.76	1,115.43	....	....	1,872.31	4,017.50	08	15	1,029.76	1,115.43	....	5.00	....	1,872.31	4,022.50	11	16
NEVADA	180.40	669.00	311.00	....	1,787.21	2,947.61	19	20	180.40	669.00	....	311.00	....	1,787.21	2,947.61	21	22
NEW MEXICO	75.00	....	3.50	2,268.80	1,531.89	3,879.19	12	08	75.00	....	3.50	....	2,268.80	1,531.89	3,879.19	13	09
UTAH	560.00	902.97	2.25	....	1,872.31	3,337.53	16	18	560.00	902.97	2.25	....	....	1,872.31	3,337.53	17	19
WYOMING	180.00	756.22	15.00	2,000.00	....	2,951.22	18	22	180.00	756.22	....	15.00	2,000.00	....	2,951.22	20	26
PACIFIC:																	
CALIFORNIA	889.00	694.00	3.00	....	1,191.47	2,777.47	21	23	889.00	694.00	3.00	231.29	....	1,191.47	3,008.76	19	21
OREGON	200.00	....	10.00	6,040.00	....	6,250.00	01	01	200.00	....	....	10.00	6,040.00	....	6,250.00	02	02
WASHINGTON	1,045.55	830.50	3.50	....	2,042.52	3,922.07	11	11	1,045.55	830.50	3.50	60.00	....	2,042.52	3,982.07	12	12
OTHER AREAS:																	
ALASKA	310.00	....	505.00	....	1,361.68	2,176.68	25	24	310.00	....	480.00	75.00	....	1,361.68	2,226.68	25	25
HAWAII	538.50	....	9.00	....	1,446.79	1,994.29	27	27	538.50	....	9.00	239.11	....	1,446.79	2,233.40	26	24
AVERAGE 1/	733.16	869.36	62.90	3,393.24	1,604.78	3,403.02			742.90	821.90	84.67	275.90	3,399.34	1,604.78	3,079.04		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 18 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRUCK AND FULL TRAILER COMBINATION, 80,000 POUNDS GROSS VEHICLE WEIGHT (NO. 13)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
							RANK OF STATE									RANK OF STATE	
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
NEW ENGLAND:																	
CONNECTICUT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MAINE	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
MASSACHUSETTS	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
NEW HAMPSHIRE	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
RHODE ISLAND	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
VERMONT	[illegible]	....	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	....	....	....	....	....	[illegible]	[illegible]	[illegible]
MIDDLE ATLANTIC:																	
NEW JERSEY	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]
NEW YORK	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PENNSYLVANIA	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
SOUTH ATLANTIC (NORTH):																	
DELAWARE	....	....	....	....	....	....			....	....	....	....	....	....	....		
DISTRICT OF COLUMBIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
MARYLAND	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
VIRGINIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
WEST VIRGINIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
SOUTH ATLANTIC (SOUTH):																	
FLORIDA	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
GEORGIA	....	....	....	....	....	....			....	....	....	....	....	....	....		
NORTH CAROLINA	....	....	....	....	....	....			....	....	....	....	....	....	....		
SOUTH CAROLINA	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
EAST NORTH CENTRAL:																	
ILLINOIS	....	....	....	....	....	....			....	....	....	....	....	....	....		
INDIANA	[illegible]	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]
MICHIGAN	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
OHIO	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WISCONSIN	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
WEST NORTH CENTRAL:																	
IOWA	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
KANSAS	[illegible]	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
MINNESOTA	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
MISSOURI	....	....	....	....	....	....			....	....	....	....	....	....	....		
NEBRASKA	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
NORTH DAKOTA	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
SOUTH DAKOTA	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]
EAST SOUTH CENTRAL:																	
ALABAMA	....	....	....	....	....	....			....	....	....	....	....	....	....		
KENTUCKY	[illegible]	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	....	[illegible]	[illegible]	[illegible]	[illegible]
MISSISSIPPI	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	....	[illegible]	[illegible]	[illegible]	[illegible]
TENNESSEE	....	....	....	....	....	....			....	....	....	....	....	....	....		
WEST SOUTH CENTRAL:																	
ARKANSAS	....	....	....	....	....	....			....	....	....	....	....	....	....		
LOUISIANA	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
OKLAHOMA	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
TEXAS	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
MOUNTAIN:																	
ARIZONA	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
COLORADO	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
IDAHO	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MONTANA	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NEVADA	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NEW MEXICO	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
UTAH	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WYOMING	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PACIFIC:																	
CALIFORNIA	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
OREGON	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WASHINGTON	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
OTHER AREAS:																	
ALASKA	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
HAWAII	[illegible]	....	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	....	[illegible]	[illegible]	....	[illegible]	[illegible]	[illegible]	[illegible]
AVERAGE 1/	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 19 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A 47-SEAT, DIESEL-POWERED, INTERCITY BUS (NO. 14)

STATE	COMMON CARRIER SERVICE								
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE	
								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX
NEW ENGLAND:									
CONNECTICUT	$30.00	$3,583.00	$...	$...	$...	$815.71	$4,428.71	06	50
MAINE	40.00	1,431.00	0.50	15.00	....	1,334.79	2,821.29	24	45
MASSACHUSETTS	94.00	1,060.00	2.50	5.00	....	1,646.24	2,807.74	25	38
NEW HAMPSHIRE	218.40	1,908.00	0.30	3.00	....	2,076.34	4,206.04	08	21
RHODE ISLAND	160.00	6,747.00	1.00	7.00	....	1,779.72	8,694.72	01	29
VERMONT	741.73	....	....	....	....	....	741.73	51	51
MIDDLE ATLANTIC:									
NEW JERSEY	99.00	....	6.00	....	....	1,186.48	1,291.48	49	47
NEW YORK	101.50	....	....	....	....	1,038.17	1,139.67	50	49
PENNSYLVANIA	313.50	....	2.00	....	....	2,202.40	2,517.90	29	11
SOUTH ATLANTIC (NORTH):									
DELAWARE	183.80	....	....	....	....	1,631.41	1,815.21	41	36
DISTRICT OF COLUMBIA	479.00	....	5.00	....	....	1,928.03	2,412.03	32	14
MARYLAND	280.00	....	....	15.00	....	1,334.79	1,629.79	45	41
VIRGINIA	91.70	2,283.24	....	1,077.73	....	....	3,452.67	17	48
WEST VIRGINIA	5.00	128.62	2.50	5,120.13	....	1,557.26	6,813.51	03	01
SOUTH ATLANTIC (SOUTH):									
FLORIDA	888.25	....	....	100.00	....	1,334.79	2,323.04	35	17
GEORGIA	700.00	1,715.95	0.25	5.00	....	1,112.33	3,533.53	14	35
NORTH CAROLINA	153.64	1,450.98	0.35	1.00	....	1,779.72	3,385.69	19	30
SOUTH CAROLINA	159.00	1,033.50	5.50	1,028.13	....	1,928.03	4,154.16	09	06
EAST NORTH CENTRAL:									
ILLINOIS	842.00	....	0.60	19.00	....	1,112.33	1,973.93	40	28
INDIANA	280.25	1,184.42	....	....	....	1,646.24	3,110.91	22	31
MICHIGAN	672.50	....	1.00	30.00	....	1,631.41	2,334.91	34	16
OHIO	533.75	....	....	188.00	....	1,527.59	2,249.34	37	23
WISCONSIN	483.00	....	....	30.00	....	1,928.03	2,441.03	31	13
WEST NORTH CENTRAL:									
IOWA	610.00	....	....	....	....	2,002.19	2,612.19	26	08
KANSAS	360.00	2,498.57	....	10.00	....	1,483.10	4,351.67	07	34
MINNESOTA	440.00	....	....	75.00	....	1,928.03	2,443.03	30	12
MISSOURI	450.50	193.80	0.50	25.00	....	1,038.17	1,707.97	42	43
NEBRASKA	211.50	1,805.81	24.40	15.00	....	2,061.51	4,118.22	10	19
NORTH DAKOTA	705.00	....	....	100.00	....	1,186.48	1,991.48	39	27
SOUTH DAKOTA	610.00	....	....	....	....	1,928.03	2,538.03	28	10
EAST SOUTH CENTRAL:									
ALABAMA	211.25	437.51	....	....	875.00	1,779.72	3,303.48	21	07
KENTUCKY	....	....	267.50	....	148.31	1,831.63	2,247.44	38	24
MISSISSIPPI	152.75	....	13.50	4,443.75	....	1,483.10	6,093.10	04	02
TENNESSEE	723.50	....	....	63.75	....	1,779.72	2,566.97	27	09
WEST SOUTH CENTRAL:									
ARKANSAS	644.75	1,260.00	6.25	10.00	....	1,557.26	3,478.26	16	25
LOUISIANA	152.75	....	0.25	10.00	....	1,186.48	1,349.48	48	46
OKLAHOMA	303.90	....	1.00	3.00	1,028.13	964.02	2,300.05	36	20
TEXAS	400.30	....	1.75	58.00	....	964.02	1,424.07	47	44
MOUNTAIN:									
ARIZONA	480.00	1,621.00	....	3,828.12	....	1,186.48	7,115.60	02	03
COLORADO	73.75	1,273.50	1.00	....	2,275.00	1,334.79	4,958.04	05	05
IDAHO	224.30	....	....	....	1,365.00	....	1,589.30	46	42
MONTANA	285.00	1,876.20	....	5.00	....	1,631.41	3,797.61	12	32
NEVADA	165.40	1,126.00	....	597.00	....	1,557.26	3,445.66	18	18
NEW MEXICO	50.00	....	2.50	....	975.63	1,334.79	2,362.92	33	15
UTAH	180.00	1,511.70	2.25	....	....	1,631.41	3,325.36	20	37
WYOMING	60.00	1,272.00	....	5.00	2,187.50	....	3,524.50	15	22
PACIFIC:									
CALIFORNIA	642.00	1,167.00	1.00	193.13	....	1,038.17	3,041.30	23	33
OREGON	105.00	....	....	10.00	3,587.50	....	3,702.50	13	04
WASHINGTON	216.60	1,912.24	1.00	....	175.00	1,779.72	4,084.56	11	26
OTHER AREAS:									
ALASKA	215.00	....	160.00	75.00	....	1,186.48	1,636.48	44	40
HAWAII	240.00	....	3.00	191.41	....	1,260.64	1,695.05	43	39
AVERAGE 1/	329.27	1,686.71	18.34	510.65	1,401.90	1,514.05	3,080.07		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

TABLE 20 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A MOTORCYCLE (NO. 15)

STATE	PRIVATE OPERATION						
						RANK OF STATE	
	REGISTRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
NEW ENGLAND:							
CONNECTICUT	$8.00	$35.00	$....	$4.29	$47.29	04	33
MAINE	15.00	14.04	0.25	3.51	32.80	13	08
MASSACHUSETTS	10.00	10.00	2.50	4.33	26.83	19	13
NEW HAMPSHIRE	12.00	30.60	0.30	5.46	48.36	03	10
RHODE ISLAND	10.00	67.00	1.00	4.68	82.68	01	15
VERMONT	11.25	....	....	4.29	15.54	35	17
MIDDLE ATLANTIC:							
NEW JERSEY	10.00	....	2.50	3.12	15.62	33	16
NEW YORK	5.00	....	0.25	3.12	8.37	48	45
PENNSYLVANIA	12.00	....	2.00	5.79	19.79	28	05
SOUTH ATLANTIC (NORTH):							
DELAWARE	6.00	....	....	4.29	10.29	46	39
DISTRICT OF COLUMBIA	21.00	....	5.00	5.07	31.07	15	01
MARYLAND	10.00	....	....	3.51	13.51	41	26
VIRGINIA	8.00	22.40	....	4.29	34.69	10	32
WEST VIRGINIA	8.00	14.29	2.50	4.10	28.89	17	22
SOUTH ATLANTIC (SOUTH):							
FLORIDA	12.25	....	....	3.51	15.76	32	14
GEORGIA	8.00	28.18	0.25	2.93	39.36	08	38
NORTH CAROLINA	9.00	20.08	0.35	4.68	34.11	11	25
SOUTH CAROLINA	1.00	9.00	0.50	5.07	15.57	34	48
EAST NORTH CENTRAL:							
ILLINOIS	12.00	....	....	2.93	14.93	39	21
INDIANA	10.25	30.00	....	4.33	44.58	06	23
MICHIGAN	12.00	....	1.00	4.29	17.29	31	12
OHIO	11.00	....	....	4.02	15.02	38	20
WISCONSIN	7.00	....	....	5.07	12.07	45	35
WEST NORTH CENTRAL:							
IOWA	10.00	....	....	5.07	15.07	37	19
KANSAS	10.00	31.79	....	3.12	44.91	05	27
MINNESOTA	10.00	....	2.50	5.70	18.20	30	09
MISSOURI	6.50	14.03	0.50	2.73	23.76	24	41
NEBRASKA	7.00	29.81	6.40	5.42	48.63	02	07
NORTH DAKOTA	11.00	....	....	3.12	14.12	40	24
SOUTH DAKOTA	10.00	....	....	5.07	15.07	36	18
EAST SOUTH CENTRAL:							
ALABAMA	8.25	12.73	....	4.29	25.27	21	30
KENTUCKY	6.00	9.90	....	3.94	19.84	27	40
MISSISSIPPI	7.75	17.16	0.50	3.51	28.92	16	37
TENNESSEE	9.50	....	....	3.51	13.01	42	28
WEST SOUTH CENTRAL:							
ARKANSAS	7.00	13.78	1.25	3.71	25.74	20	36
LOUISIANA	3.00	....	0.25	3.12	6.37	50	49
OKLAHOMA	9.10	....	1.00	2.57	12.67	43	29
TEXAS	5.30	....	1.75	1.95	9.00	47	44
MOUNTAIN:							
ARIZONA	9.00	15.91	....	3.12	28.03	18	34
COLORADO	5.50	12.48	0.50	3.51	21.99	25	42
IDAHO	8.00	....	....	4.49	12.49	44	31
MONTANA	2.00	18.41	....	3.51	23.92	23	51
NEVADA	16.00	11.00	....	4.10	31.10	14	04
NEW MEXICO	3.00	....	0.50	3.51	7.01	49	47
UTAH	2.50	24.17	2.25	4.29	33.21	12	43
WYOMING	5.00	12.48	....	3.12	20.60	26	46
PACIFIC:							
CALIFORNIA	22.00	12.00	1.00	2.73	37.73	09	02
OREGON	3.00	....	....	3.12	6.12	51	50
WASHINGTON	15.20	26.40	0.10	2.28	43.98	07	11
OTHER AREAS:							
ALASKA	15.00	....	7.00	3.12	25.12	22	03
HAWAII	15.50	....	0.50	3.32	19.32	29	06
AVERAGE 1/	9.23	20.87	1.59	3.88	24.62		

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

FIGURE 11A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A LIGHTWEIGHT PASSENGER CAR (NO. 1)

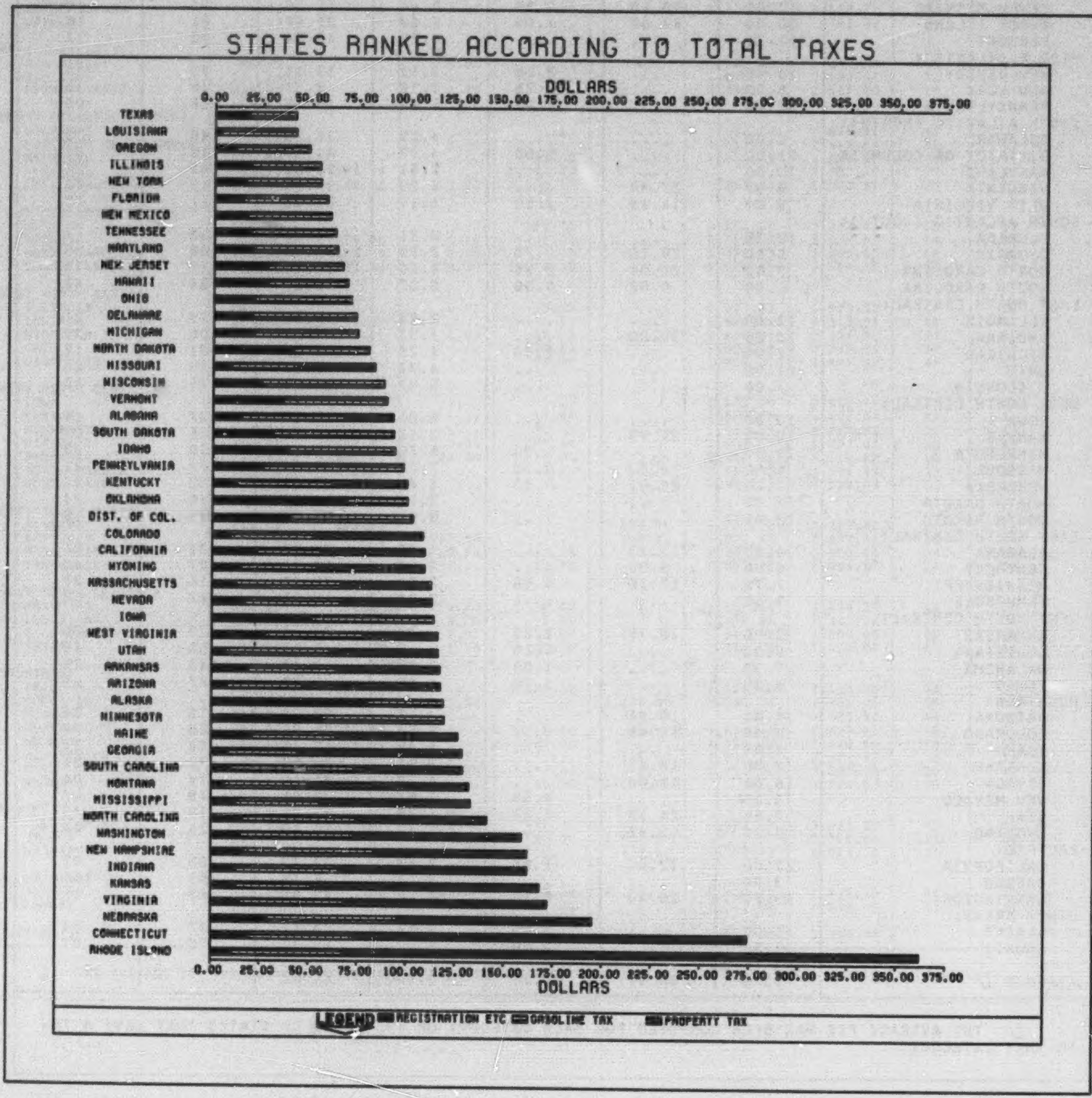


FIGURE 11B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A LIGHTWEIGHT PASSENGER CAR (NO. 1)

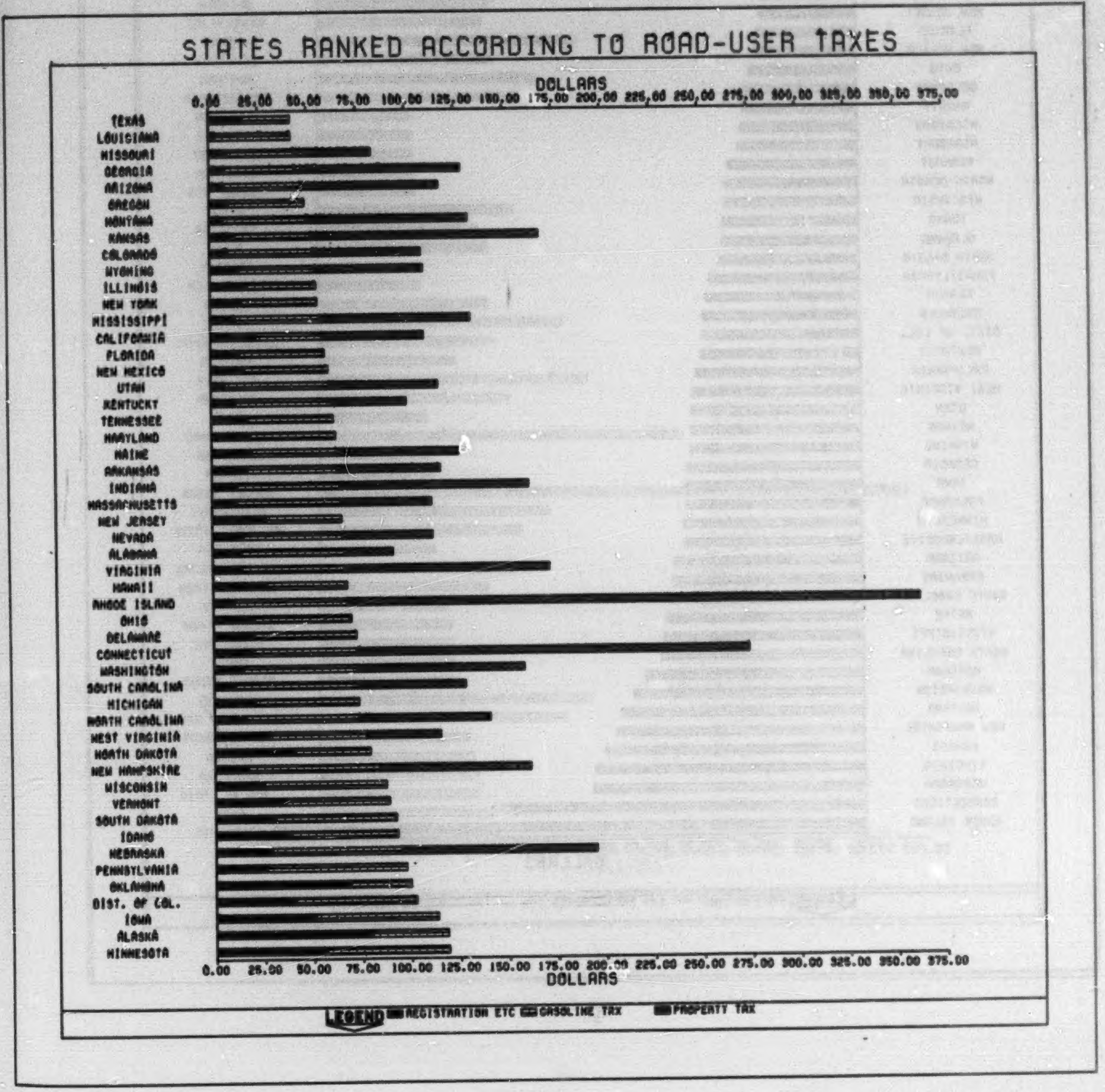


FIGURE 12A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A MEDIUMWEIGHT PASSENGER CAR (NO. 2)

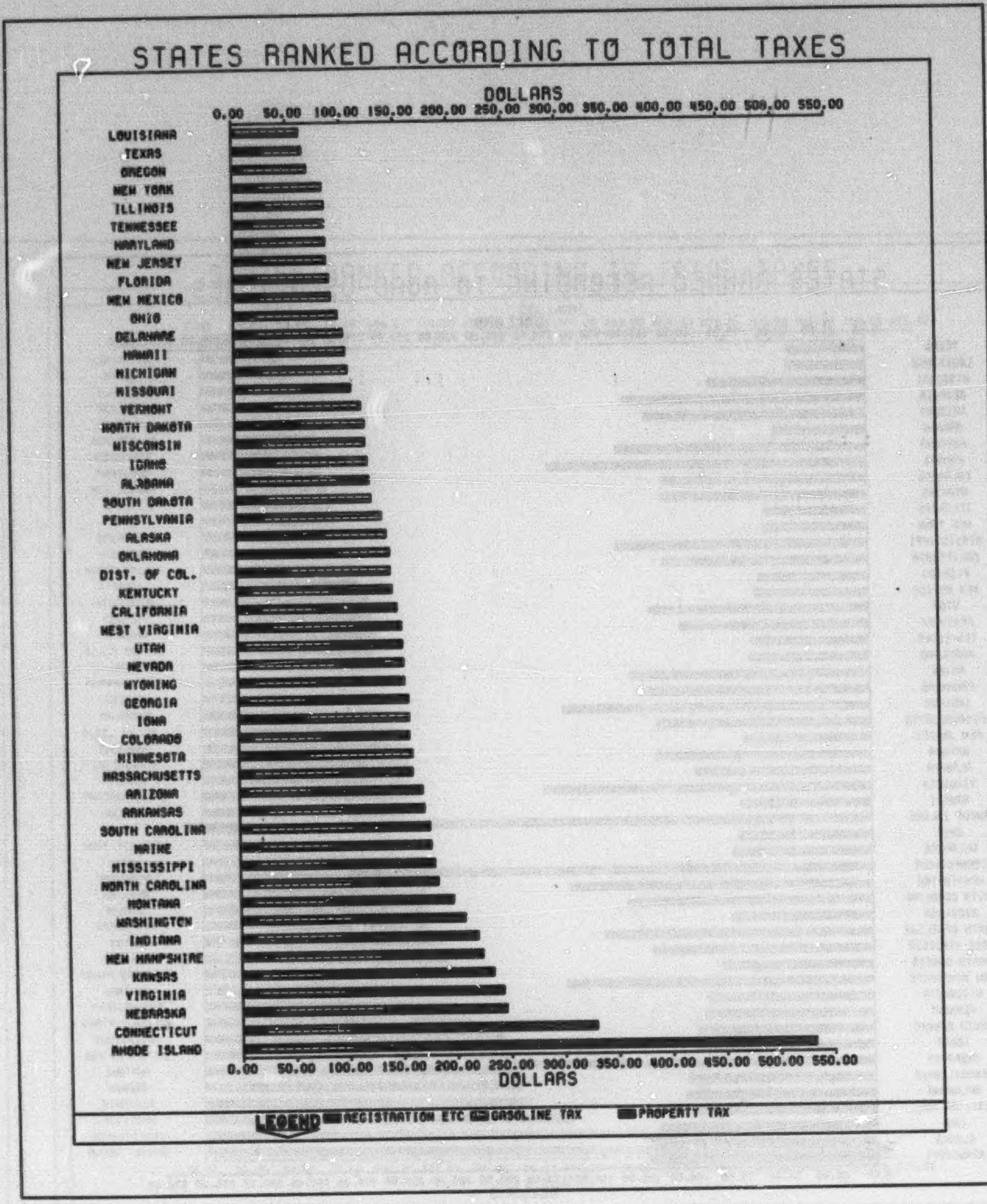


FIGURE 12B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A MEDIUMWEIGHT PASSENGER CAR (NO. 2)

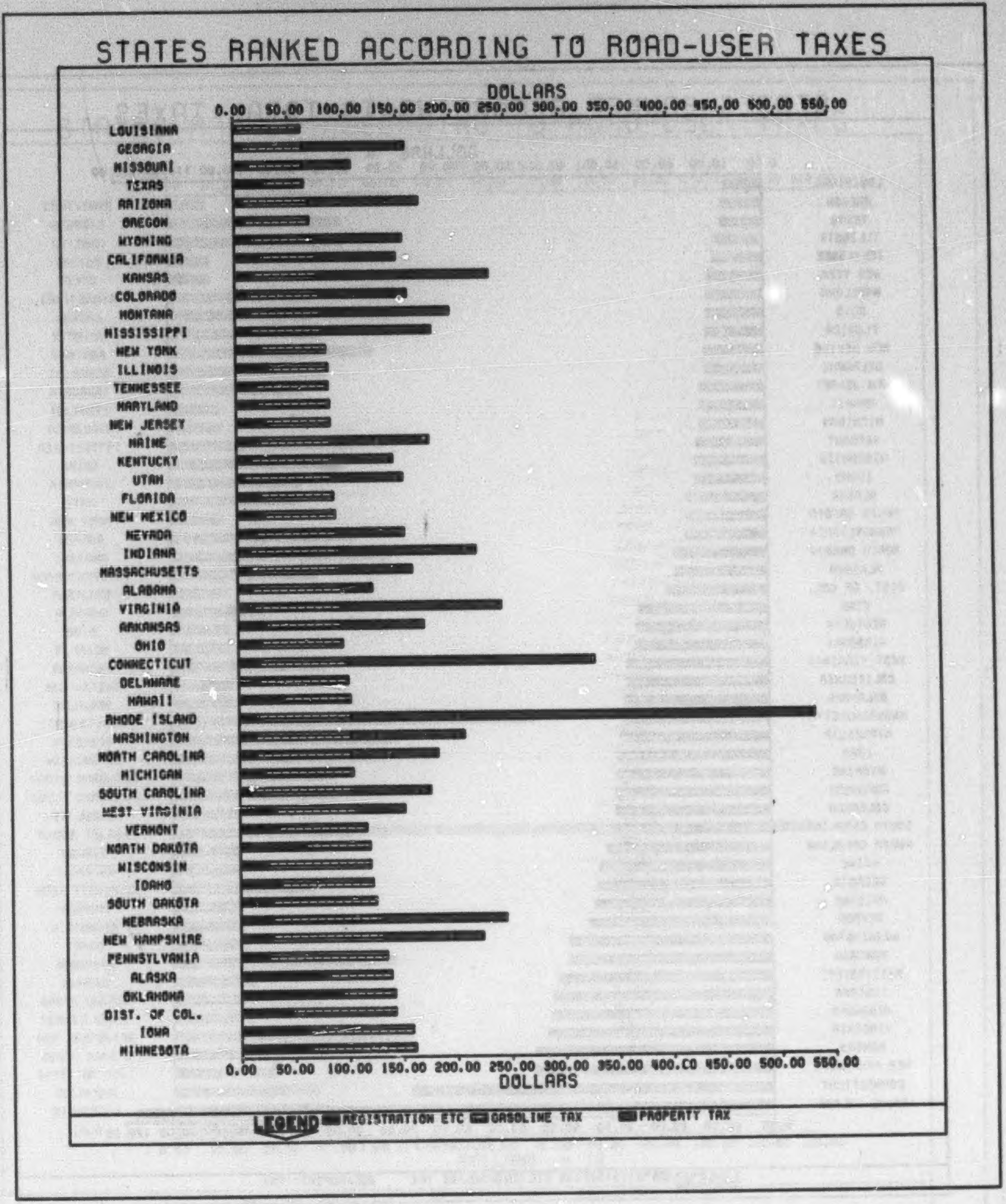


FIGURE 13A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A HEAVYWEIGHT PASSENGER CAR (NO. 3)

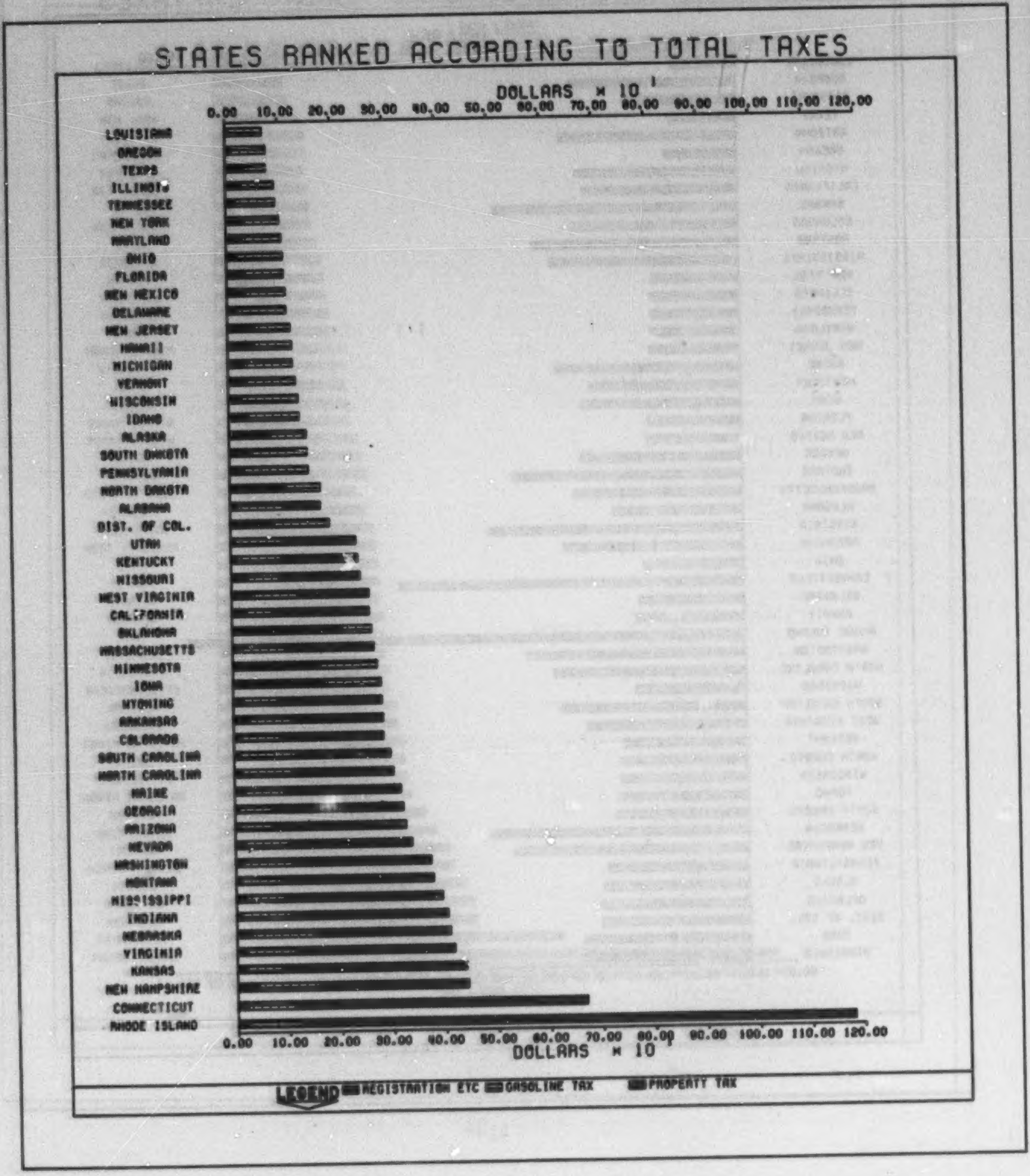


FIGURE 13B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A HEAVYWEIGHT PASSENGER CAR (NO. 3)

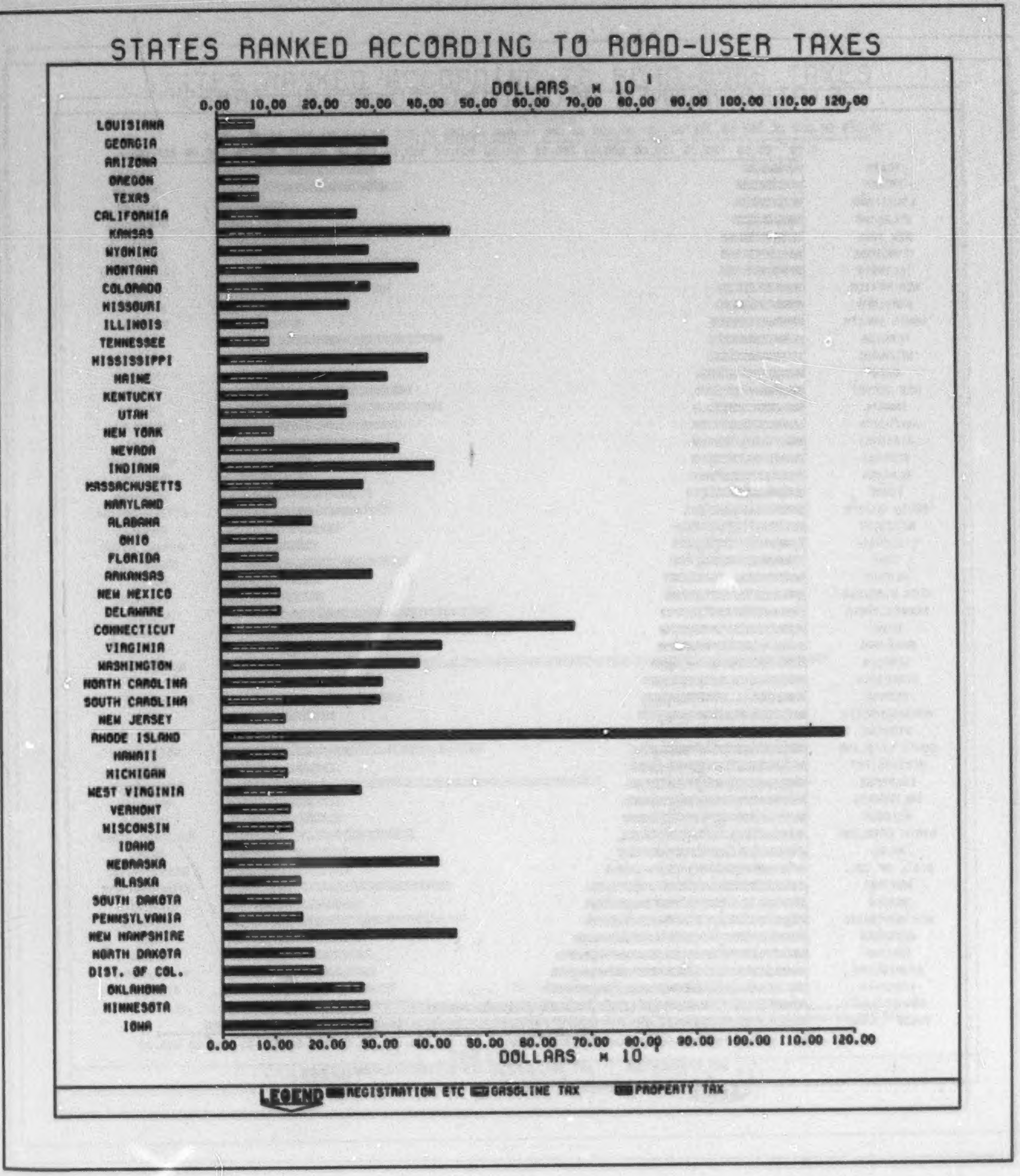


FIGURE 14A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A PICKUP TRUCK (NO.4) IN PERSONAL USE

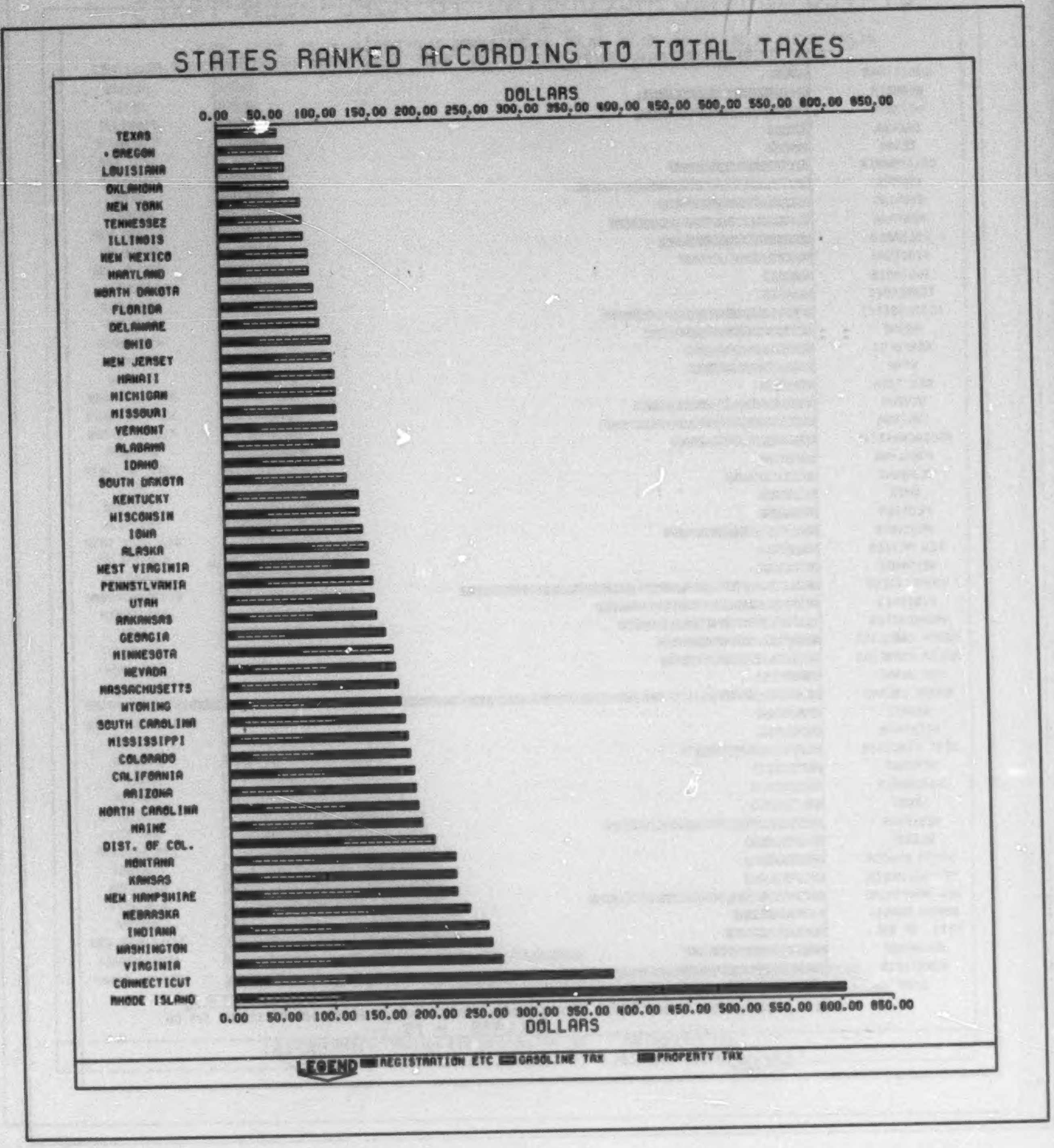


FIGURE 14B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A PICKUP TRUCK (NO.4) IN PERSONAL USE

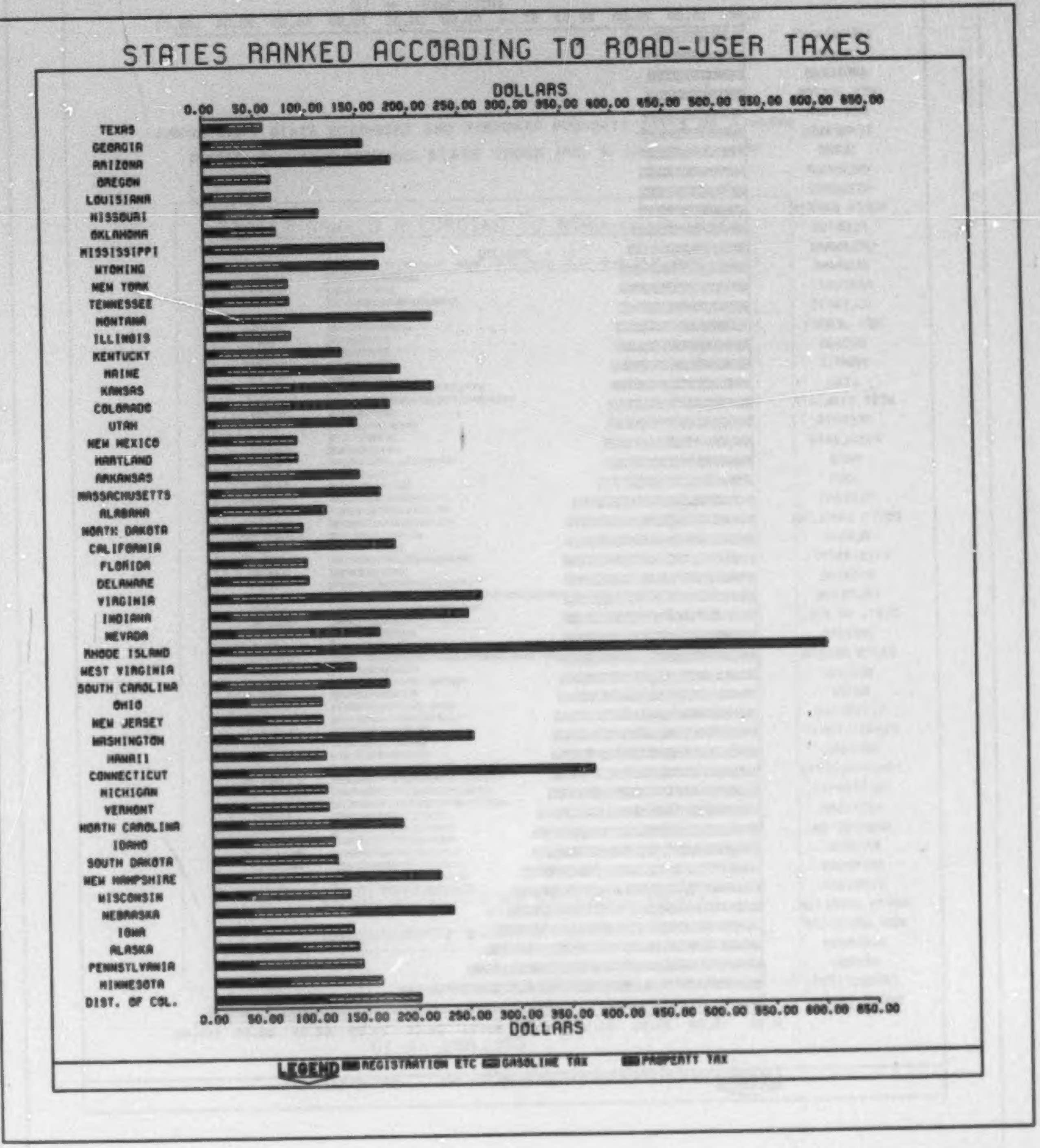


FIGURE 15A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 14,000 POUND, GASOLINE-POWERED STAKE TRUCK (NO. 5) IN PRIVATE USE

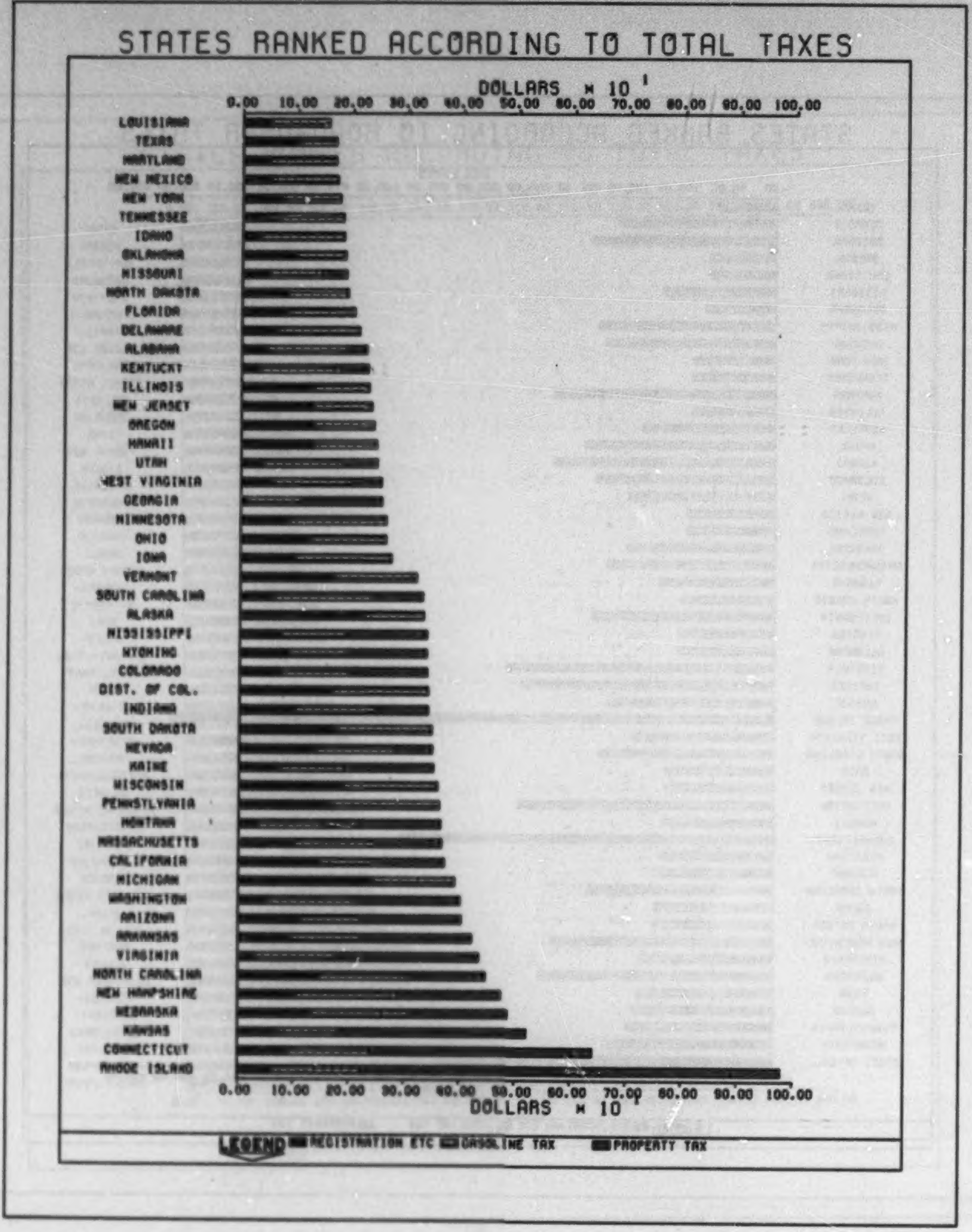


FIGURE 15B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 14,000 POUND, GASOLINE-POWERED STAKE TRUCK (NO. 5) IN PRIVATE USE

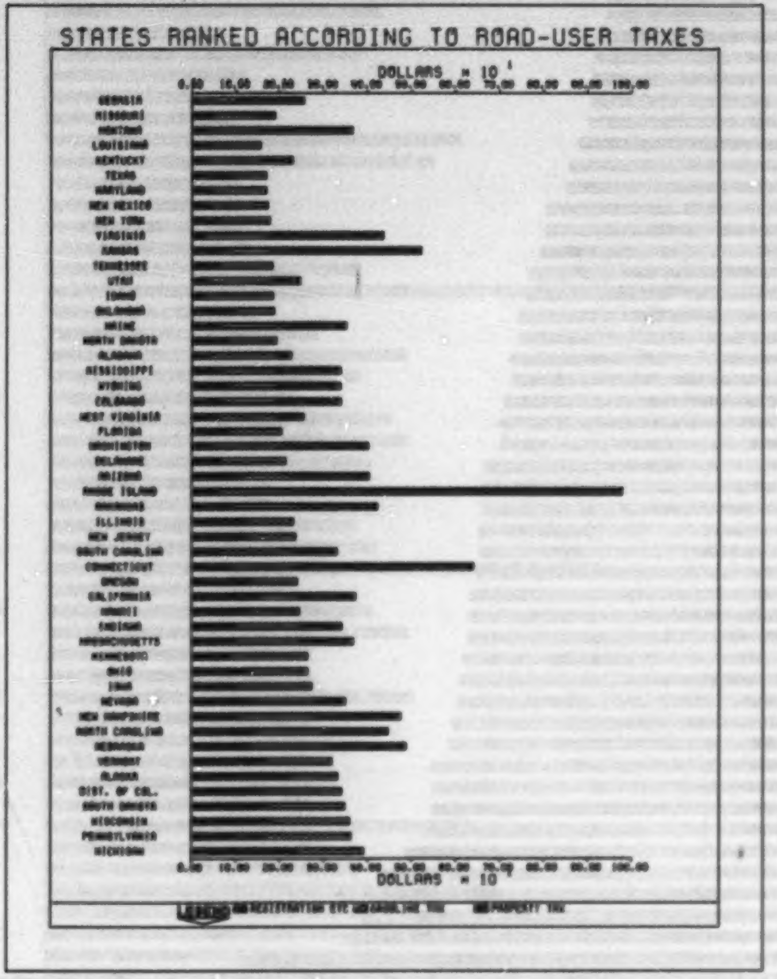


FIGURE 16A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 24,000 POUND, GASOLINE-POWERED VAN TRUCK (NO. 6) IN PRIVATE USE

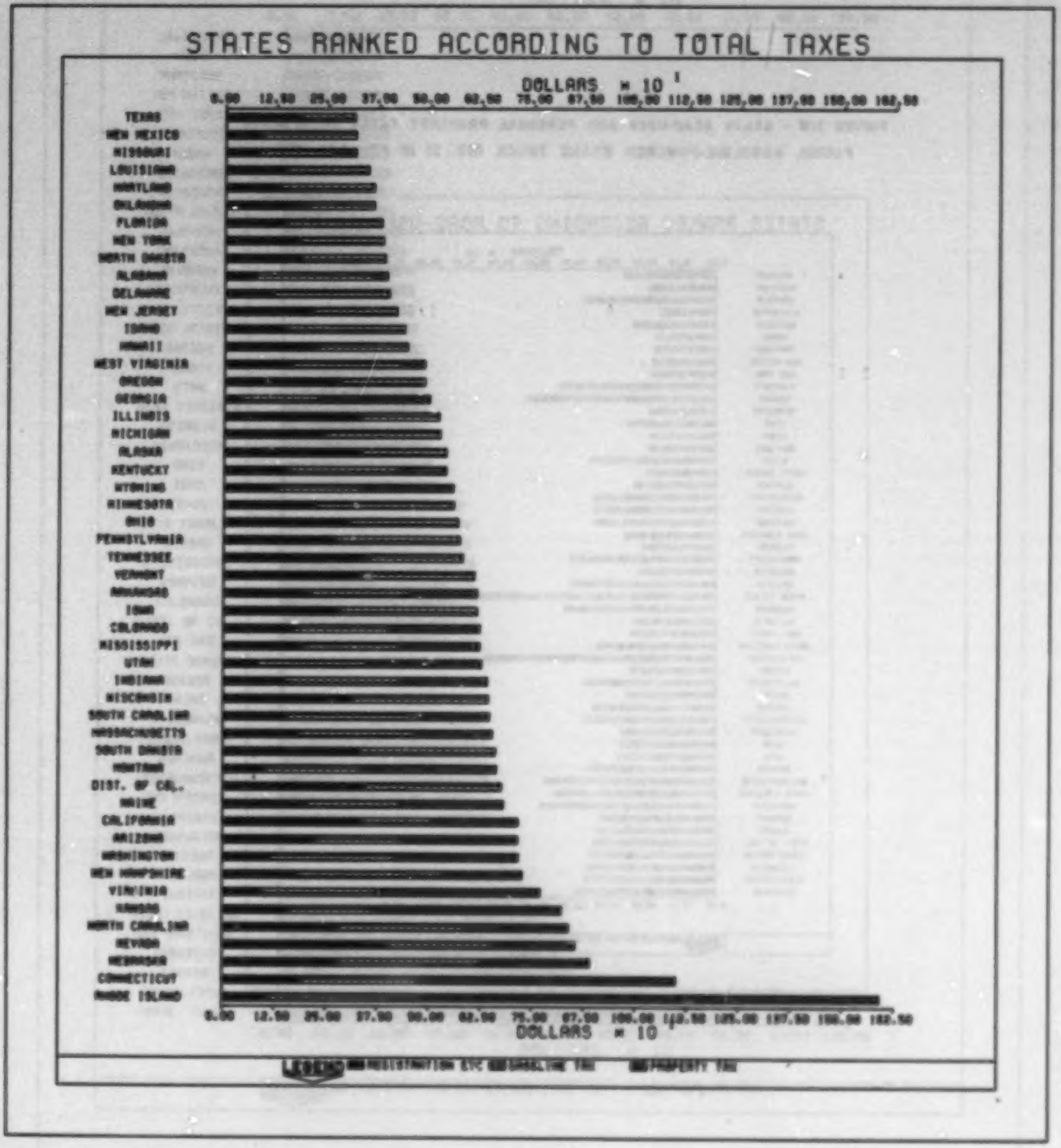


FIGURE 16B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 24,000 POUND, GASOLINE-POWERED VAN TRUCK (NO. 6) IN PRIVATE USE

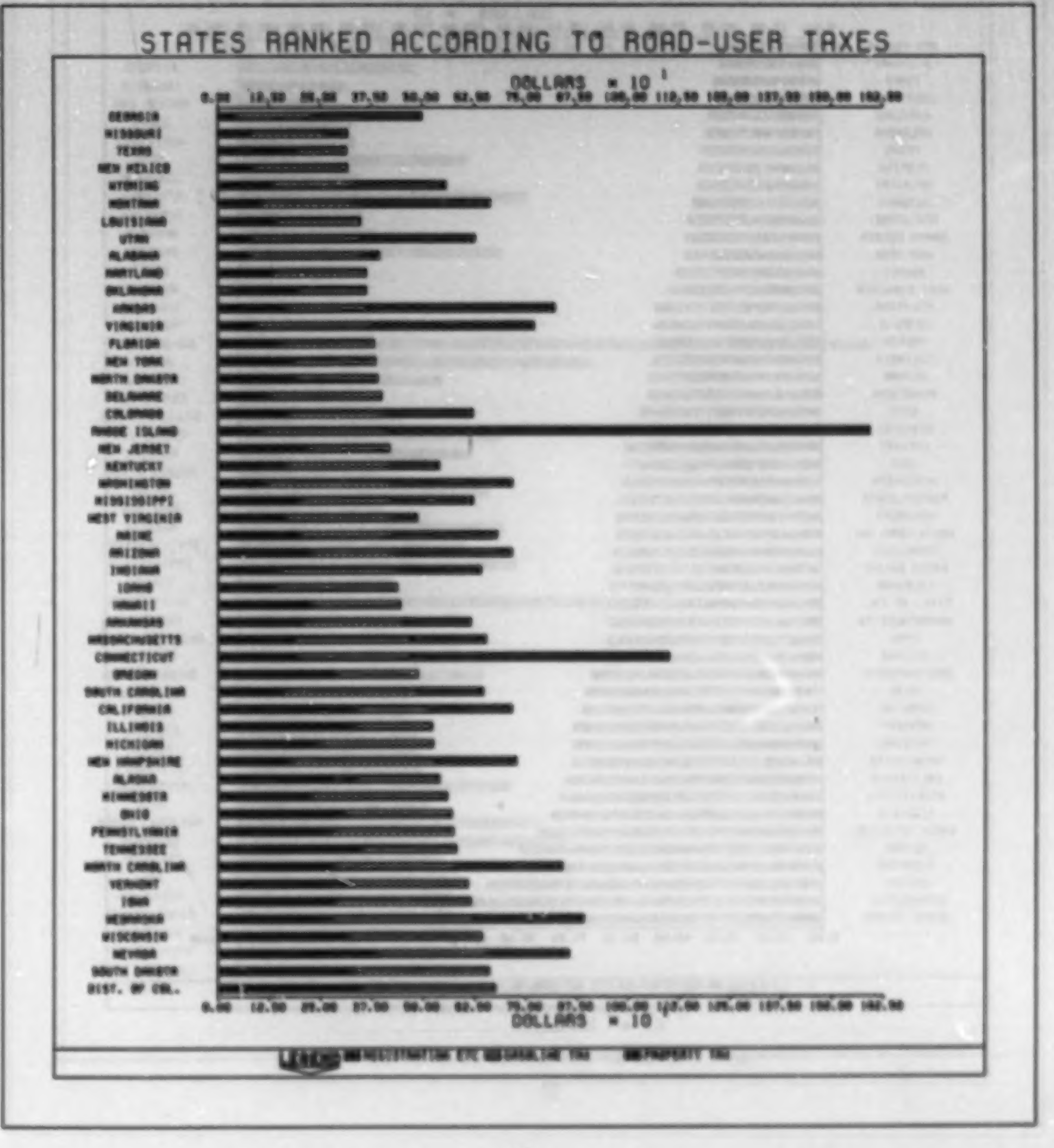


FIGURE 17A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 24,000 POUND, DIESEL-POWERED VAN TRUCK (NO. 7) IN PRIVATE USE

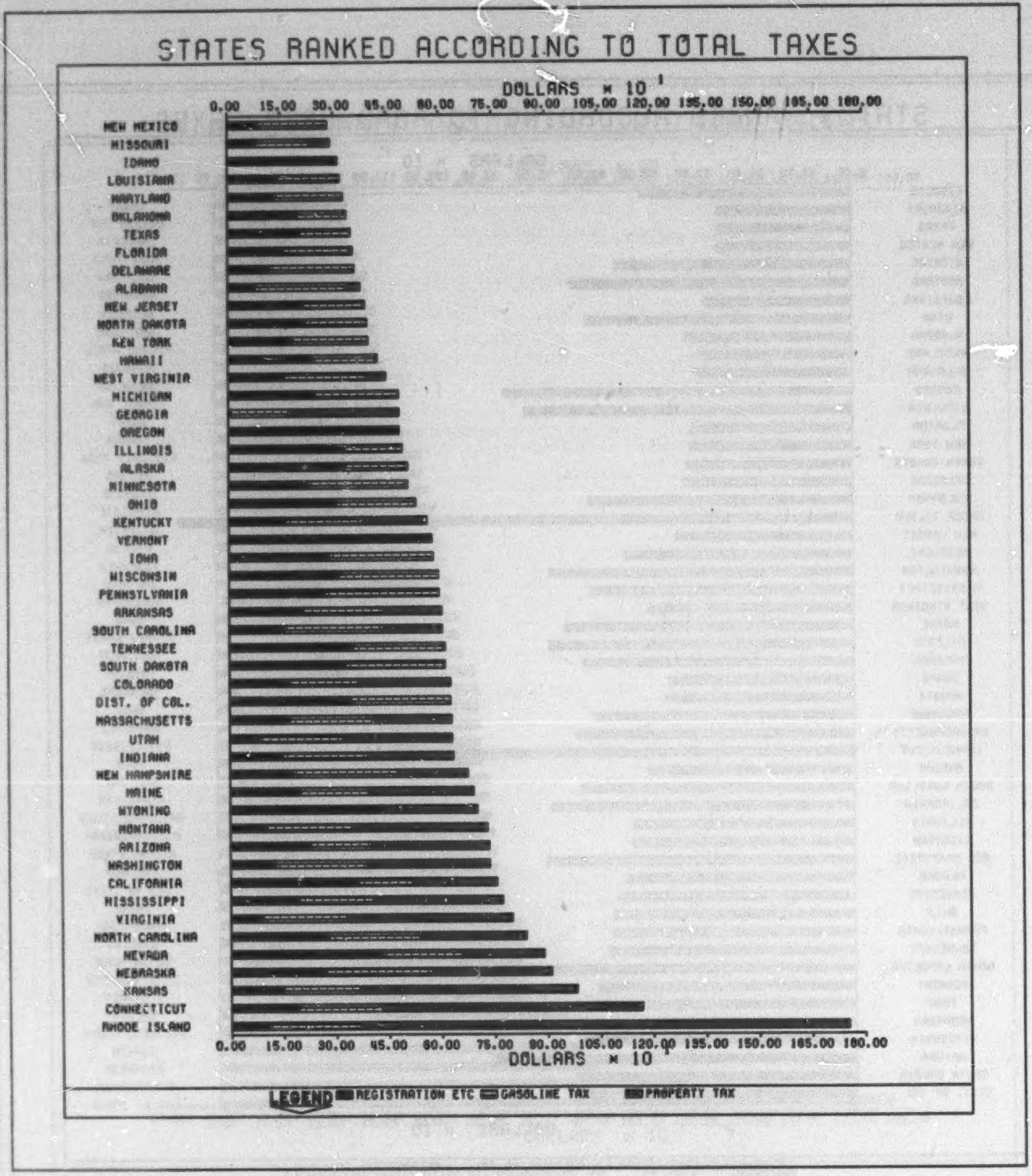


FIGURE 17B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 24,000 POUND, DIESEL-POWERED VAN TRUCK (NO. 7) IN PRIVATE USE

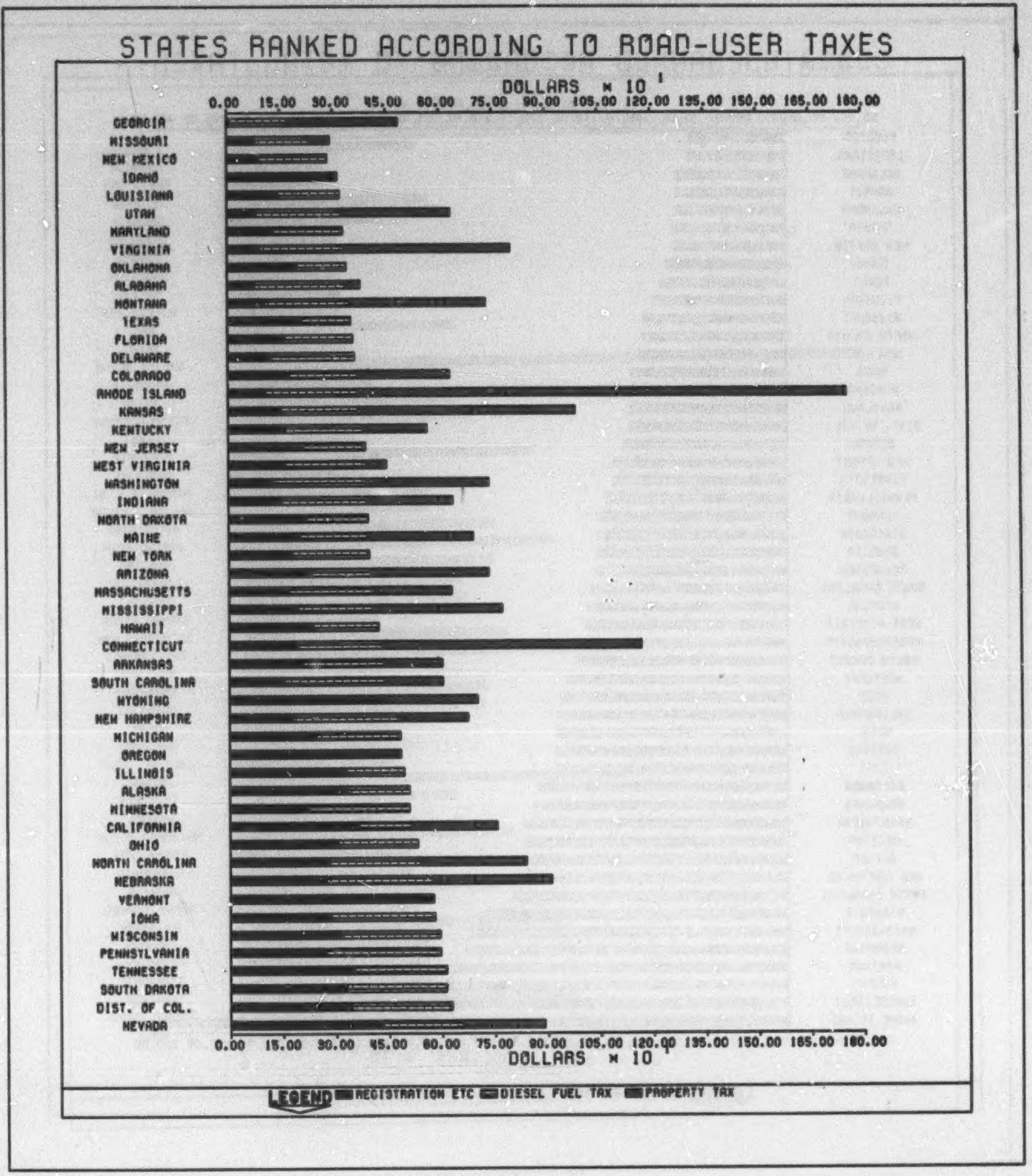


FIGURE 18A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 50,000 POUND, DIESEL-POWERED, TANDEM-AXLE DUMP TRUCK (NO. 8) IN PRIVATE USE

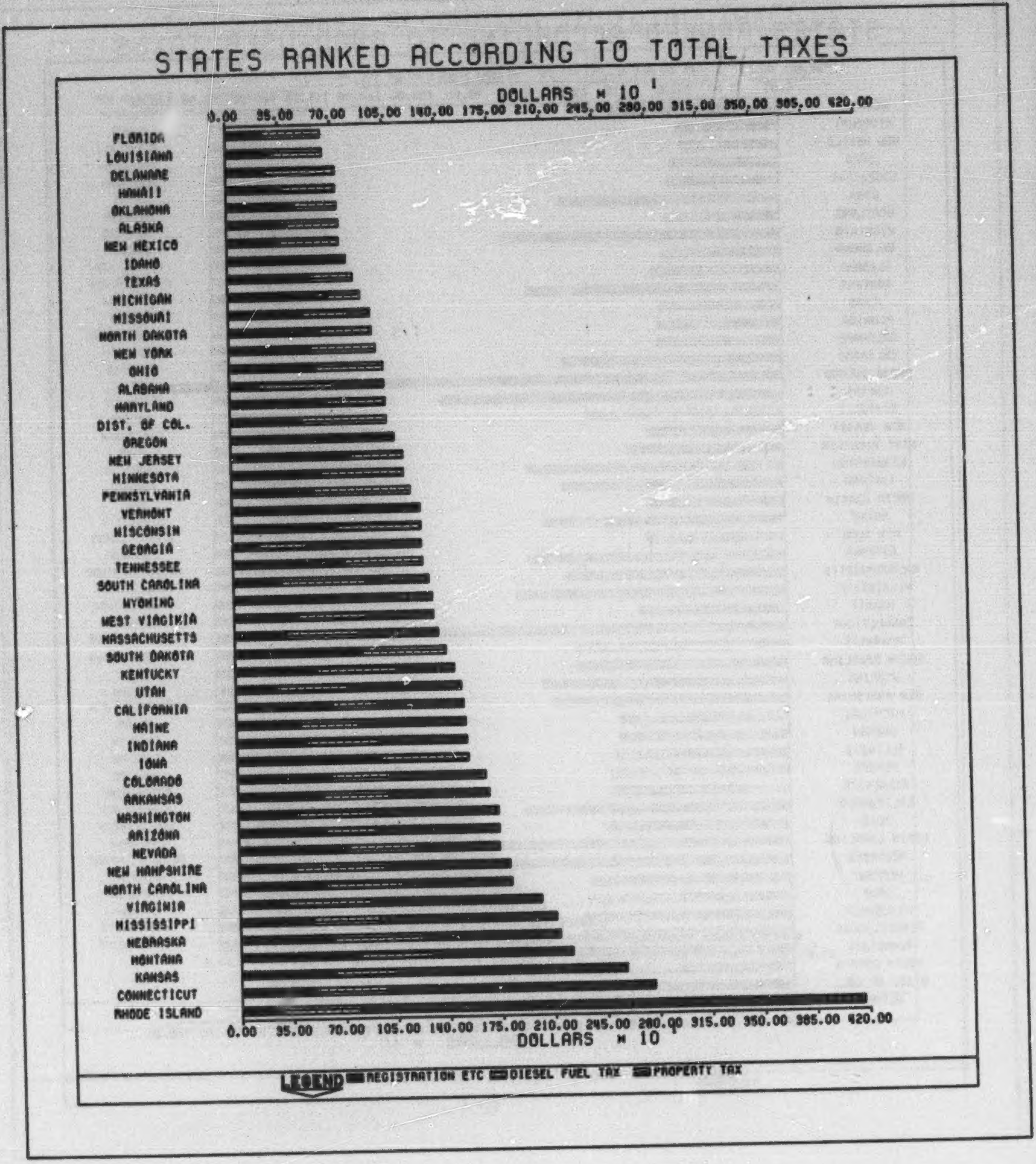


FIGURE 18B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 50,000 POUND, DIESEL-POWERED, TANDEM-AXLE DUMP TRUCK (NO. 8) IN PRIVATE USE

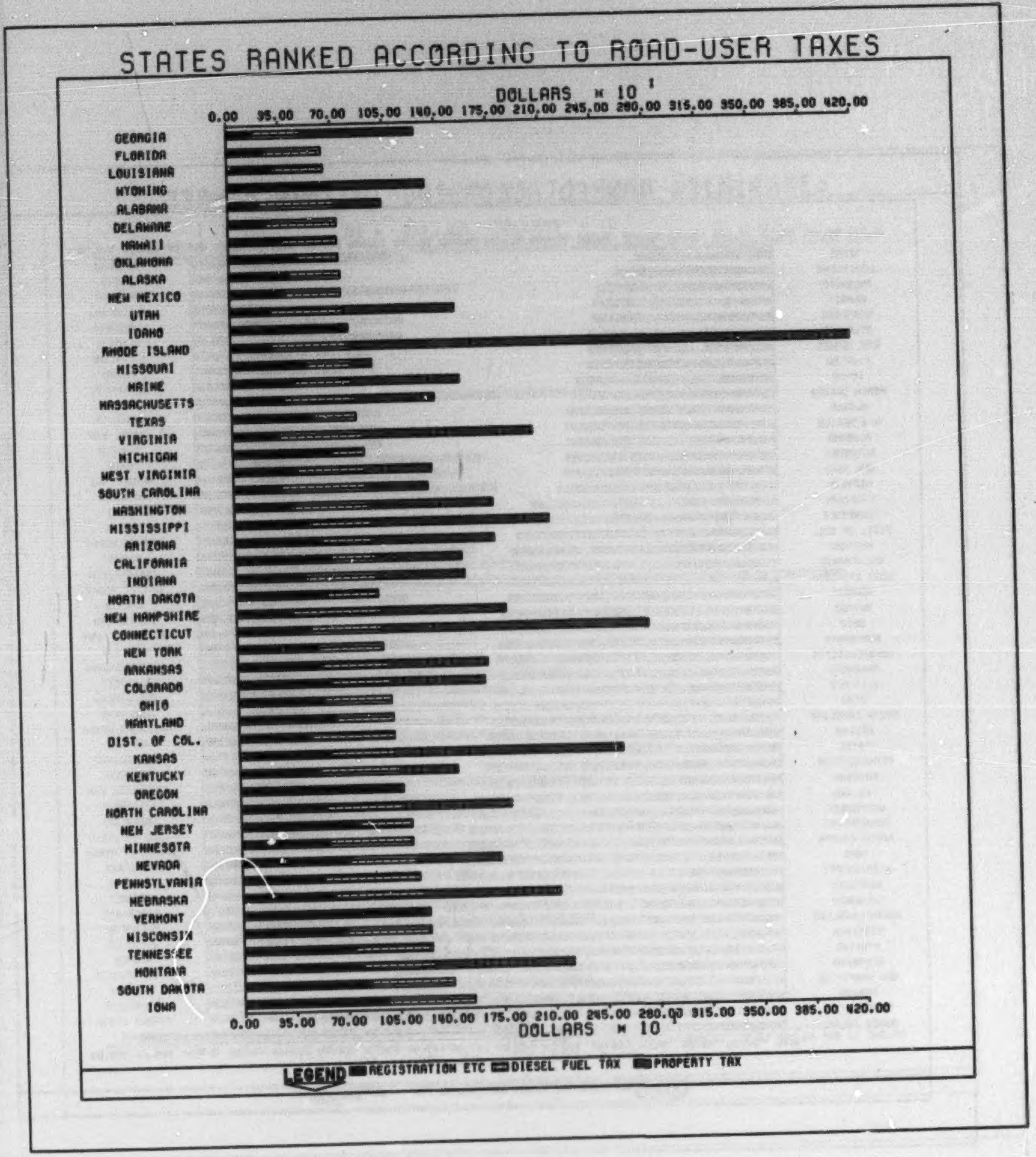


FIGURE 19A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 40,000 POUND, GASOLINE-POWERED, THREE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 9) IN PRIVATE USE

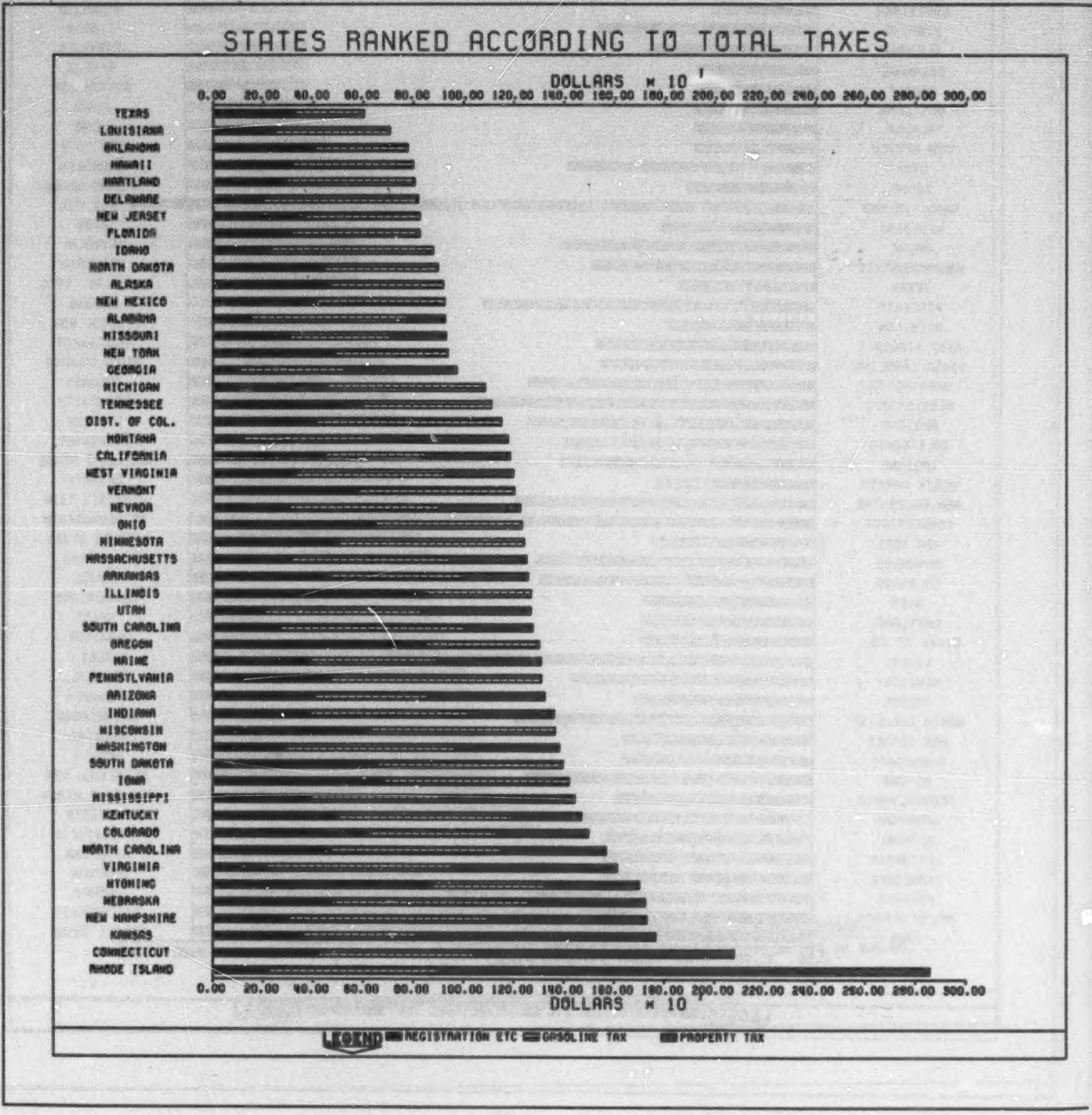


FIGURE 19B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 40,000 POUND, GASOLINE-POWERED, THREE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 9) IN PRIVATE USE

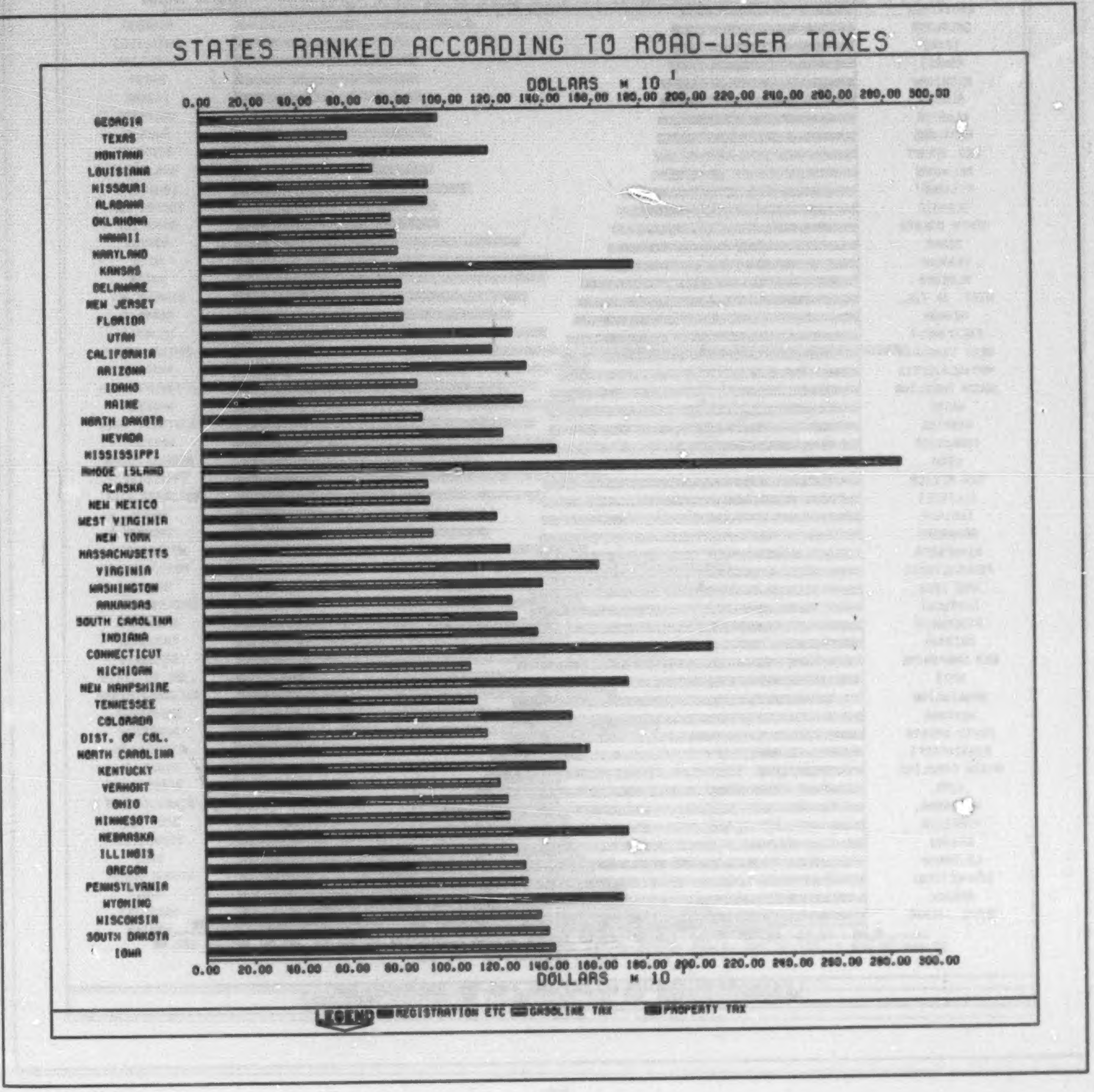


FIGURE 20A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 60,000 POUND, DIESEL-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 10) IN PRIVATE USE

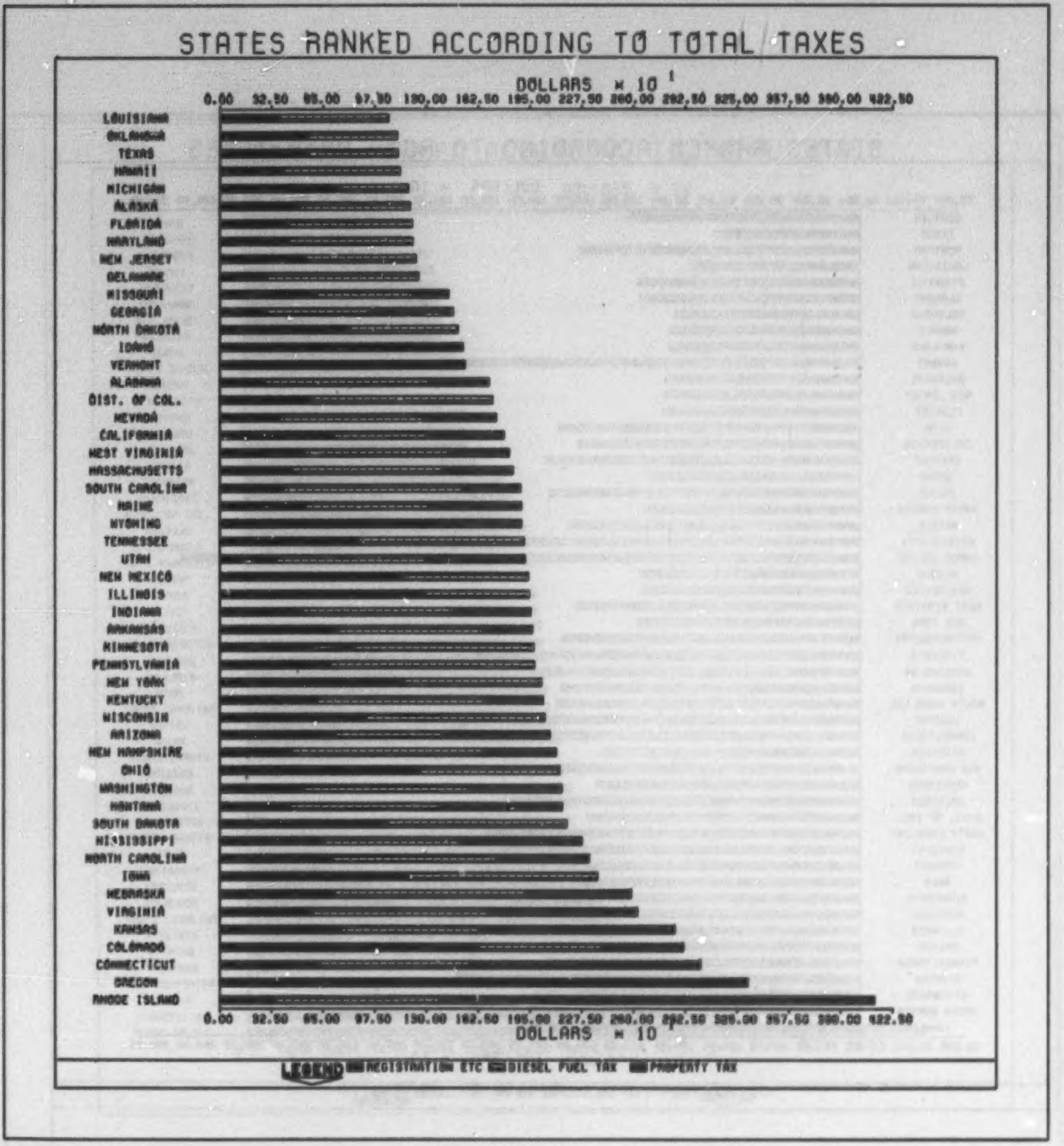


FIGURE 20B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 60,000 POUND, DIESEL-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 10) IN PRIVATE USE

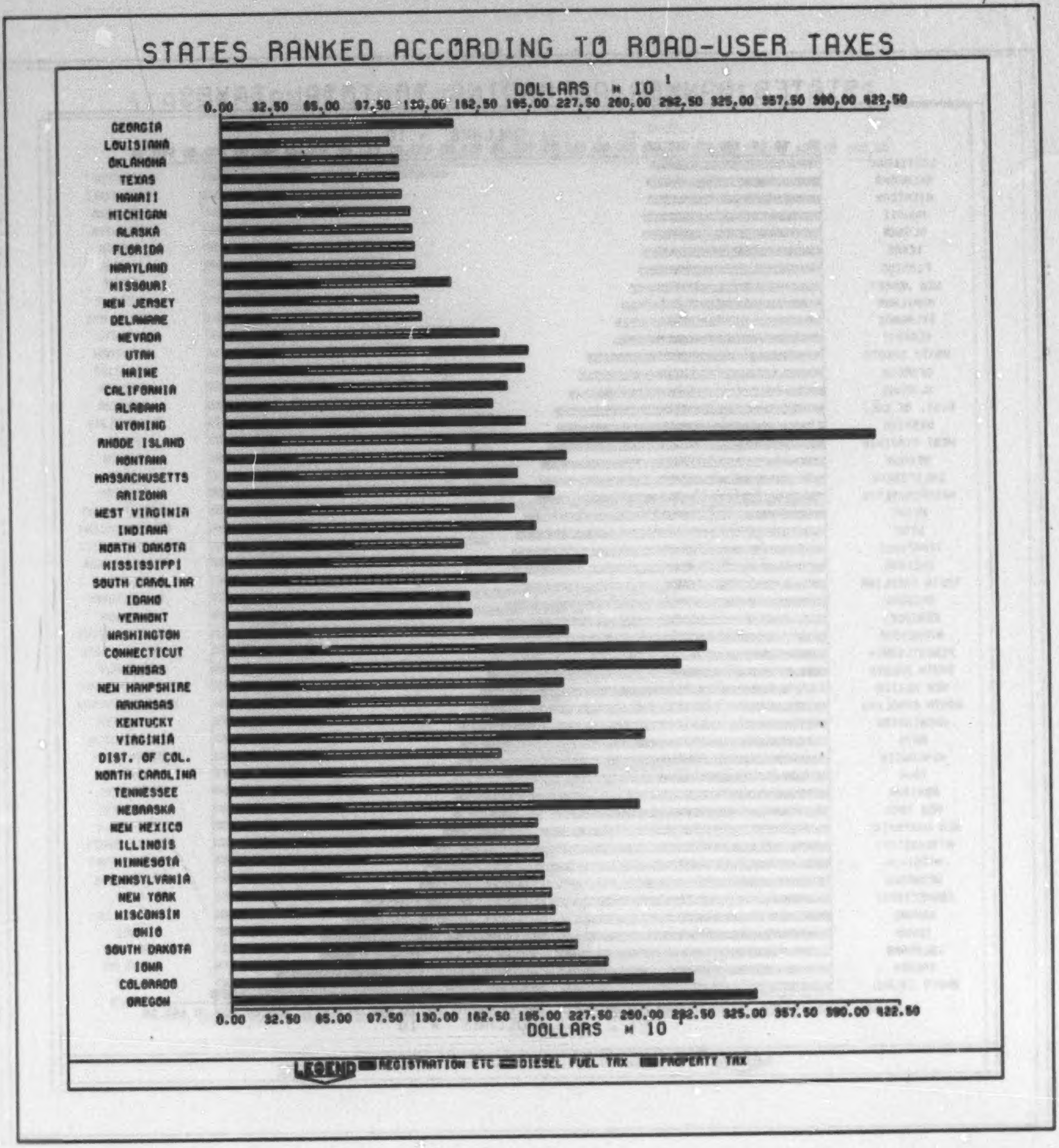


FIGURE 21A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 78.000 POUND. DIESEL-POWERED. FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 11) IN PRIVATE USE

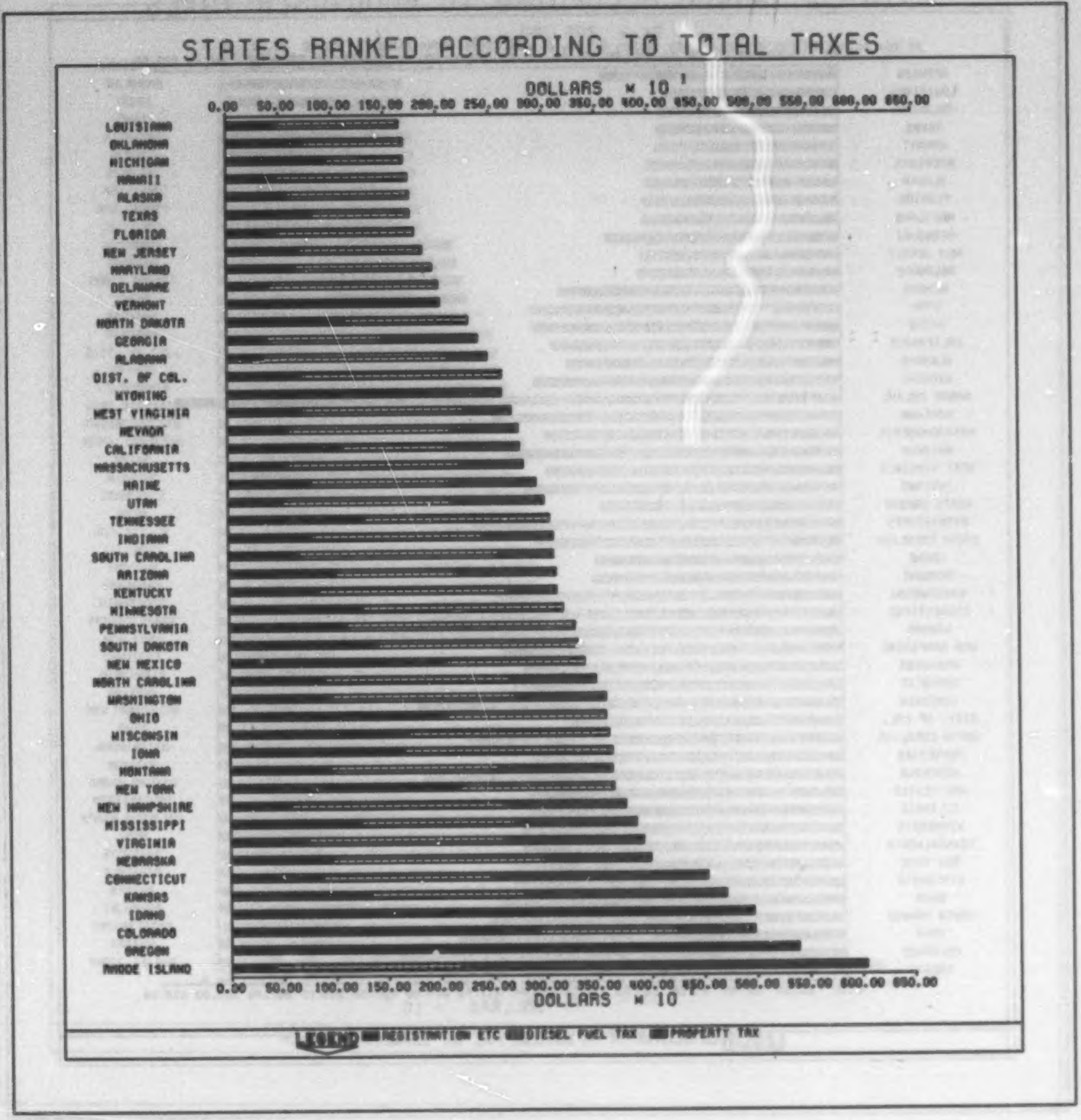


FIGURE 21B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 78,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 11) IN PRIVATE USE

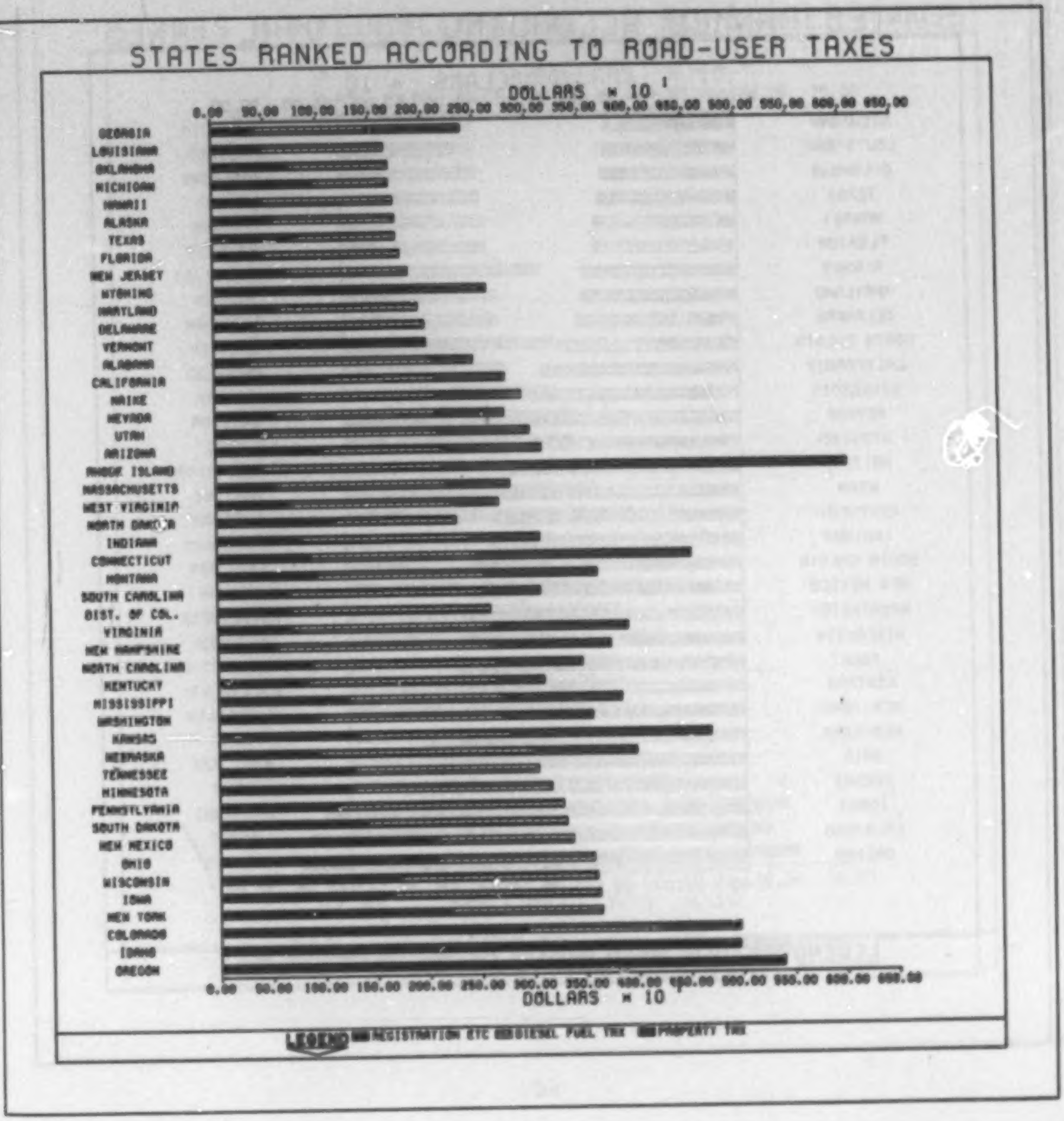


FIGURE 22A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION (NO. 12) IN PRIVATE USE

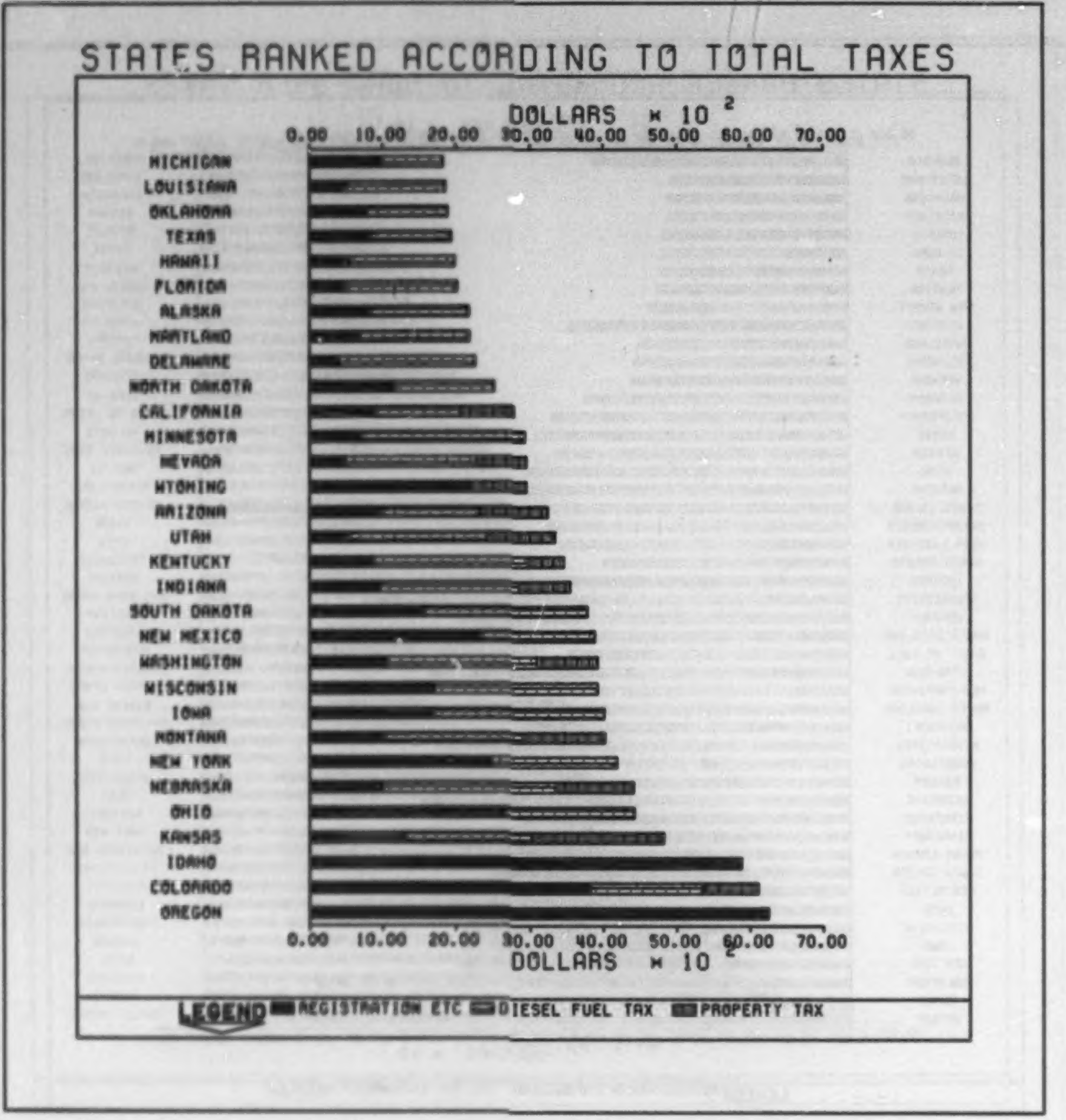


FIGURE 22B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 80.000 POUND. DIESEL-POWERED. FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION (NO. 12) IN PRIVATE USE

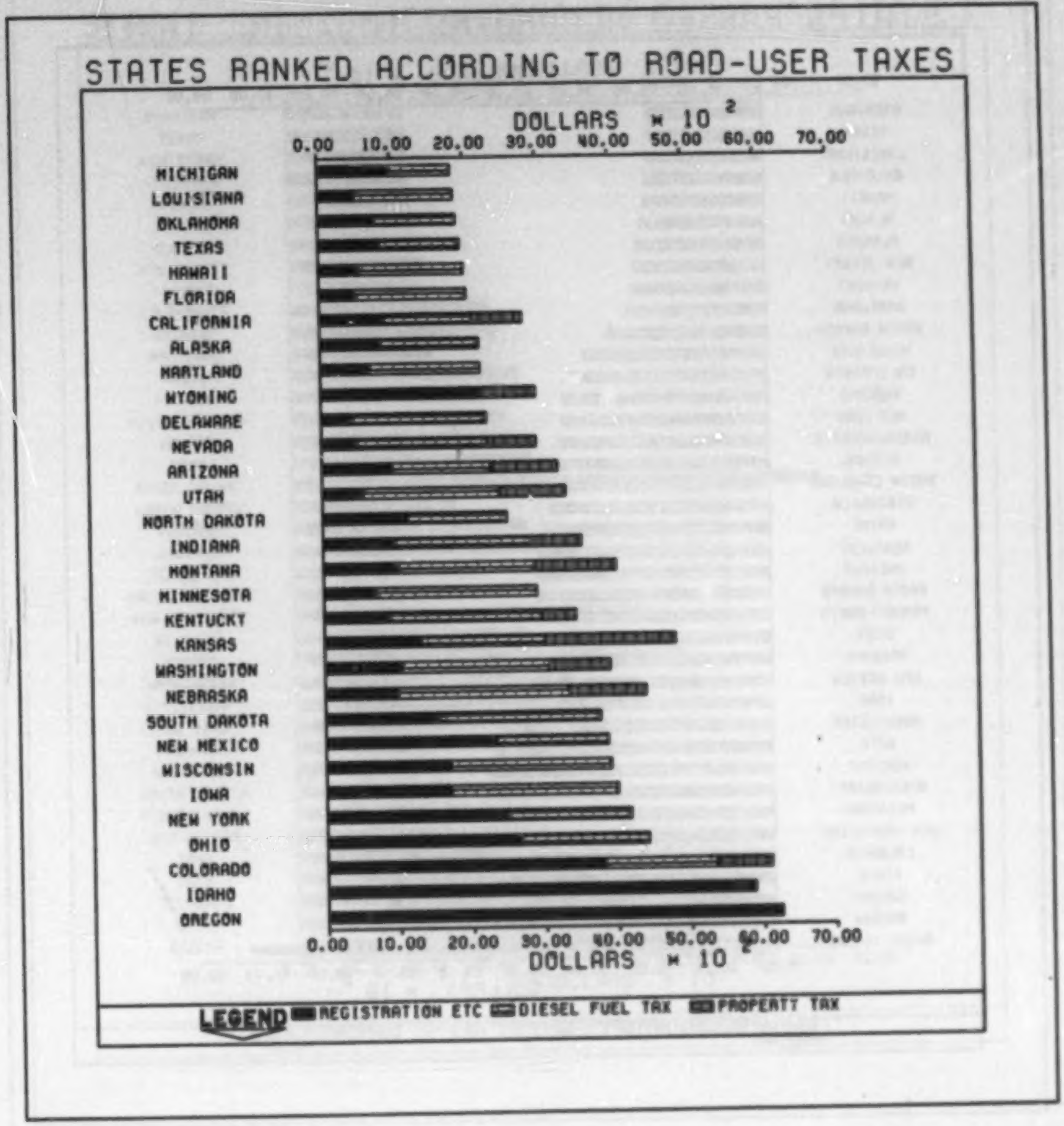


FIGURE 23A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRUCK AND FULL TRAILER COMBINATION (NO. 13) IN PRIVATE USE

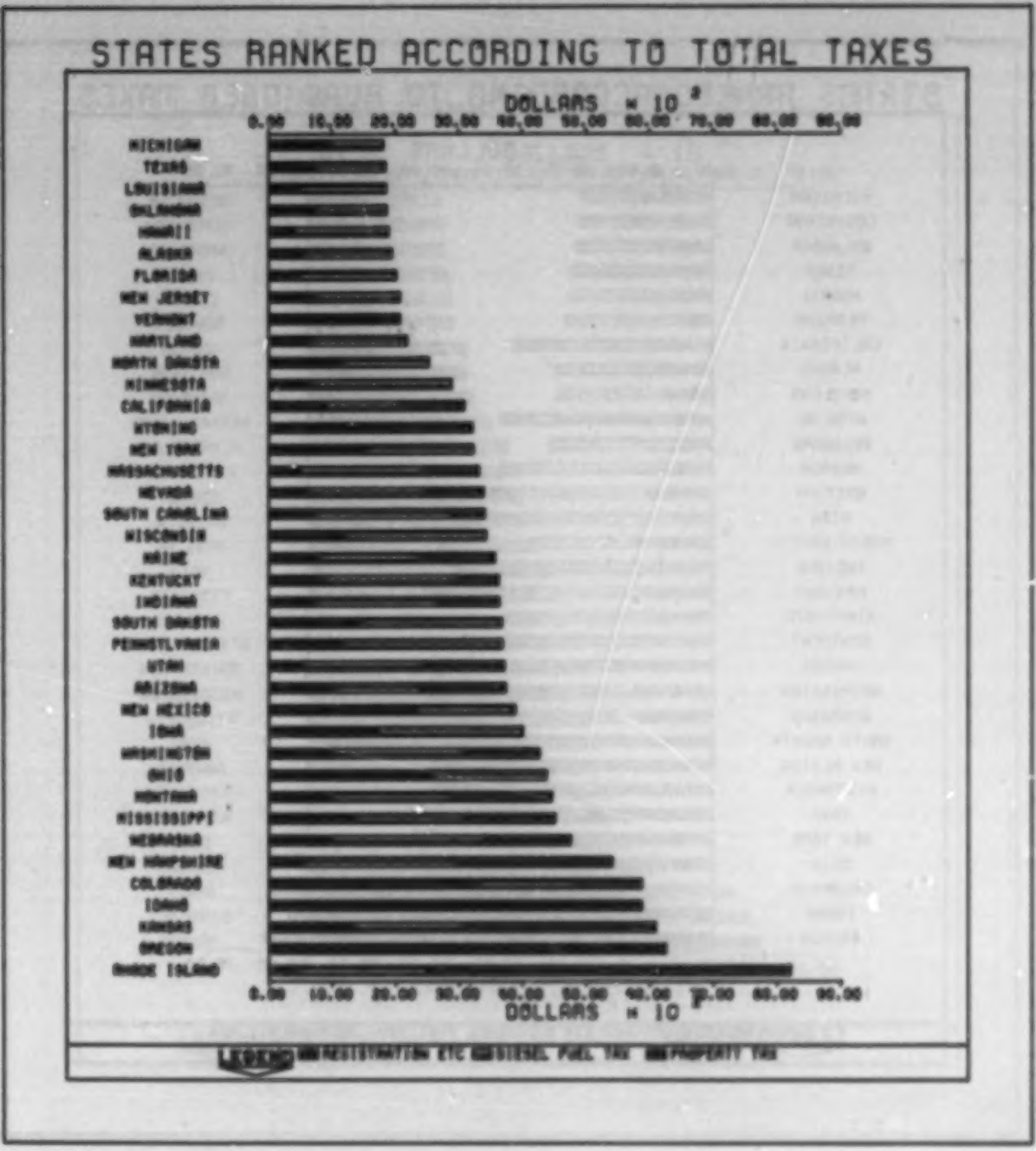


FIGURE 23B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRUCK AND FULL TRAILER COMBINATION (NO. 13) IN PRIVATE USE

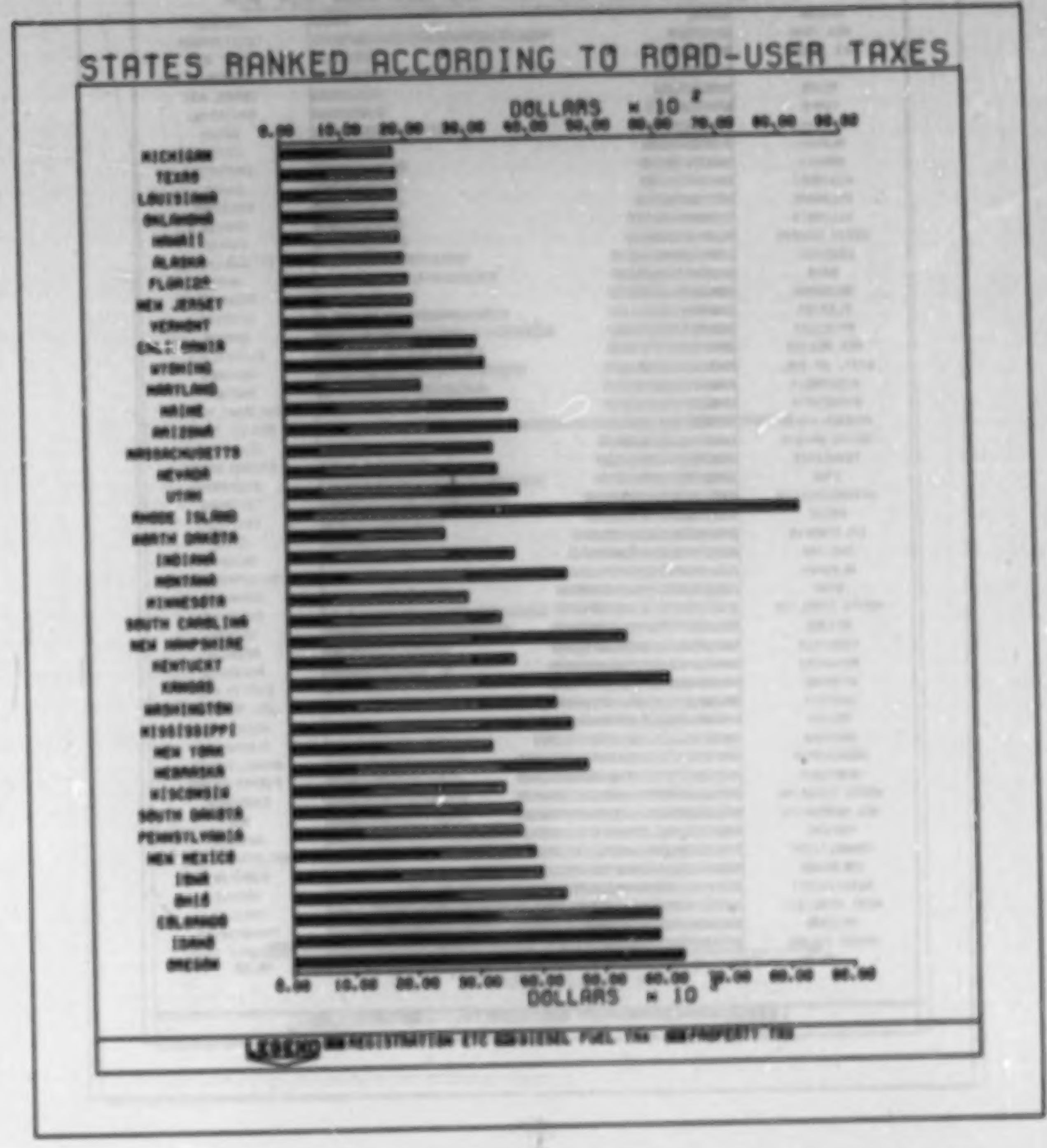


FIGURE 24A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 47-SEAT. DIESEL-POWERED. INTERCITY BUS (NO. 14) IN COMMON CARRIER SERVICE

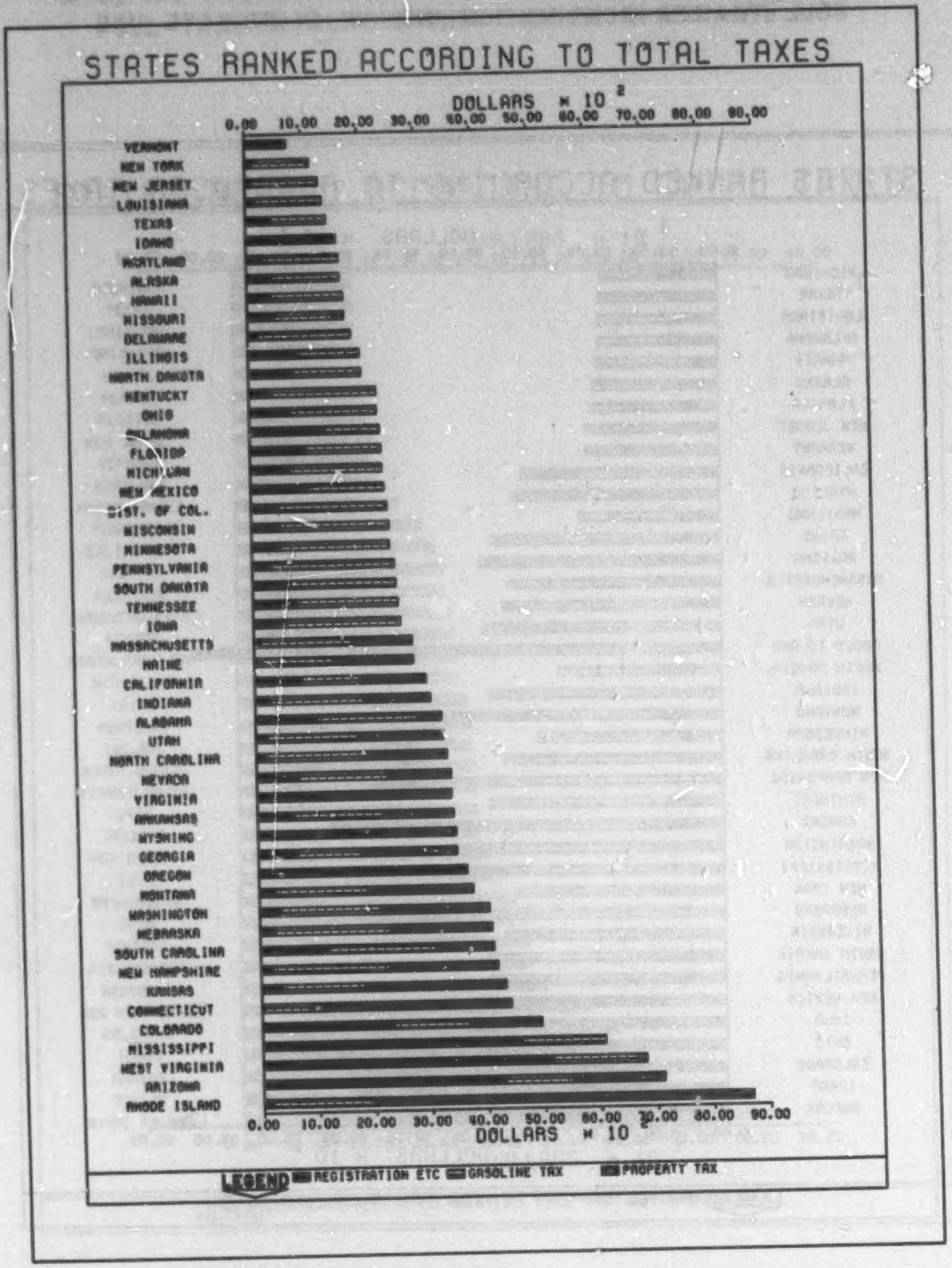


FIGURE 24B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 47-SEAT. DIESEL-POWERED, INTERCITY BUS (NO. 14) IN COMMON CARRIER SERVICE

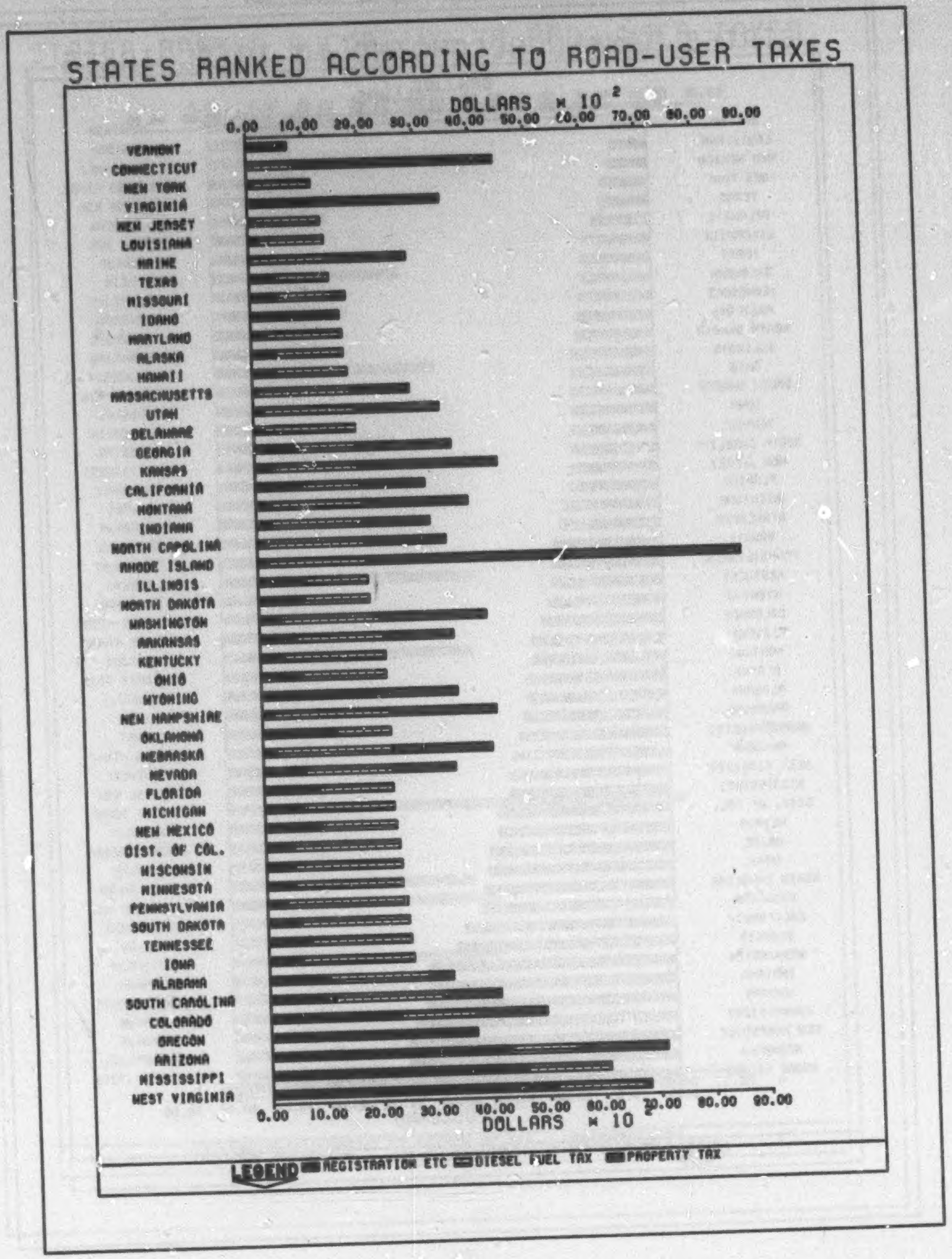


FIGURE 25A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A MOTORCYCLE (NO. 15)

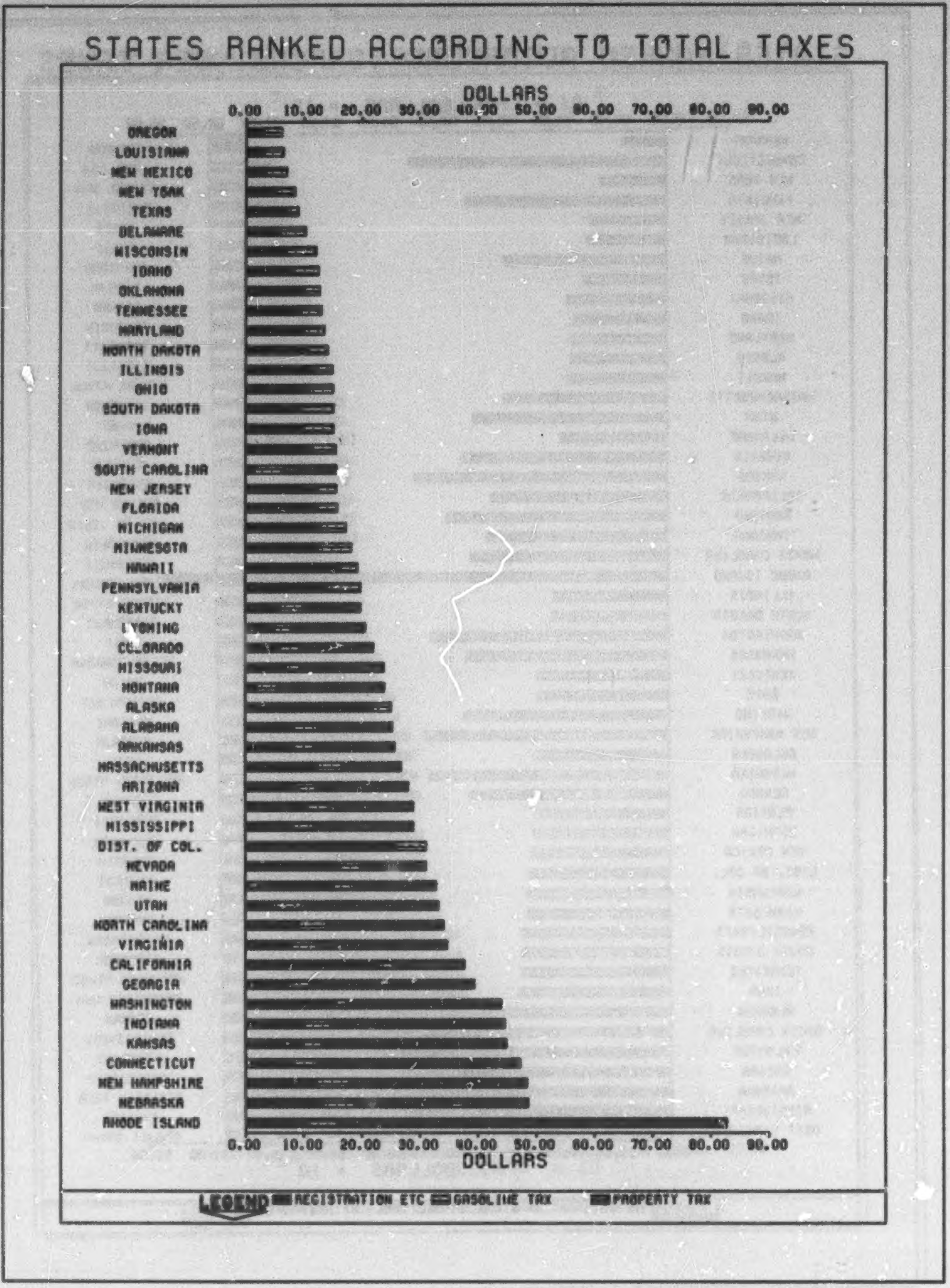


FIGURE 25B - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A MOTORCYCLE (NO. 15)

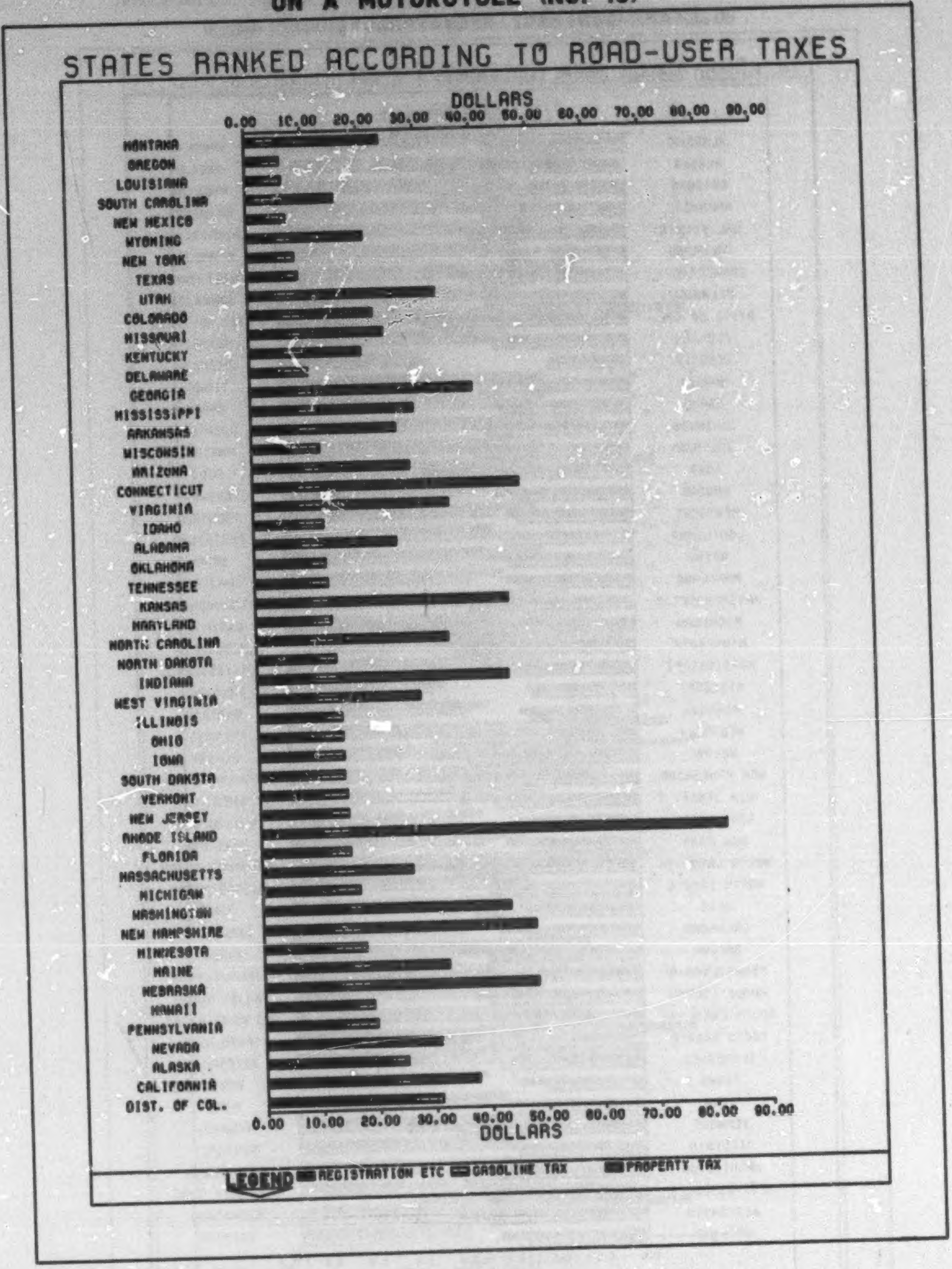


FIGURE 26 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 5

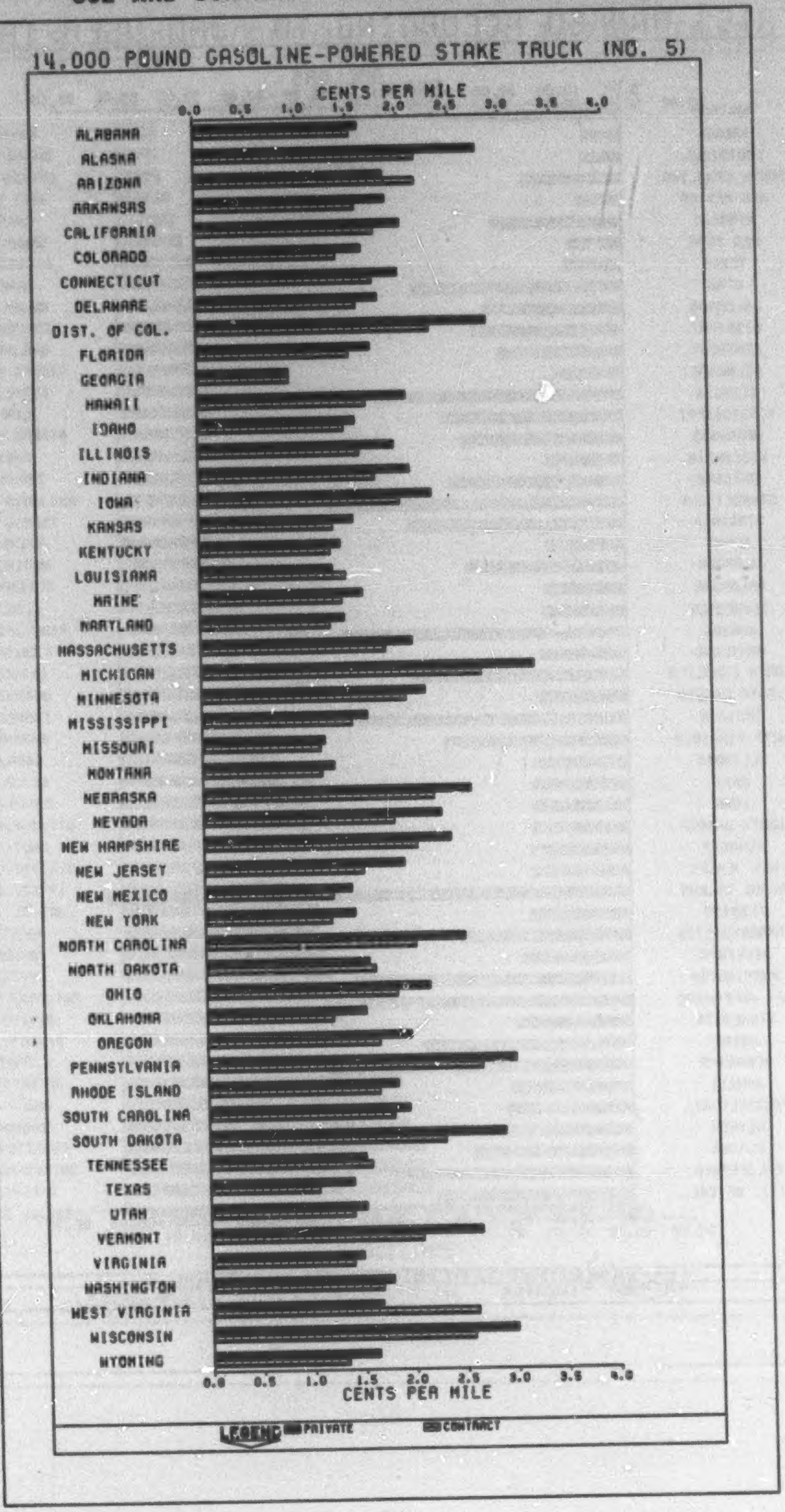


FIGURE 27 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 6

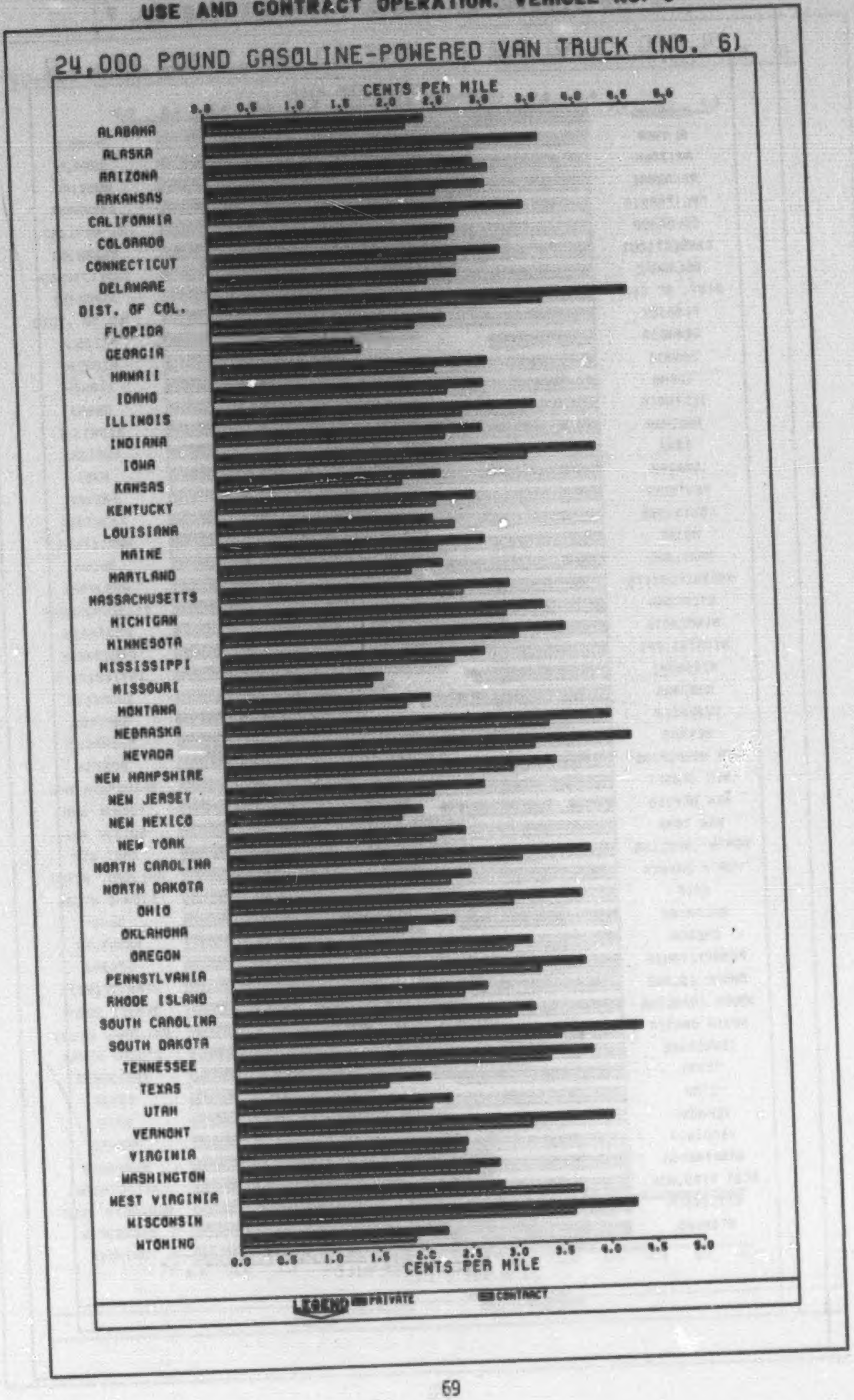


FIGURE 28 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 7

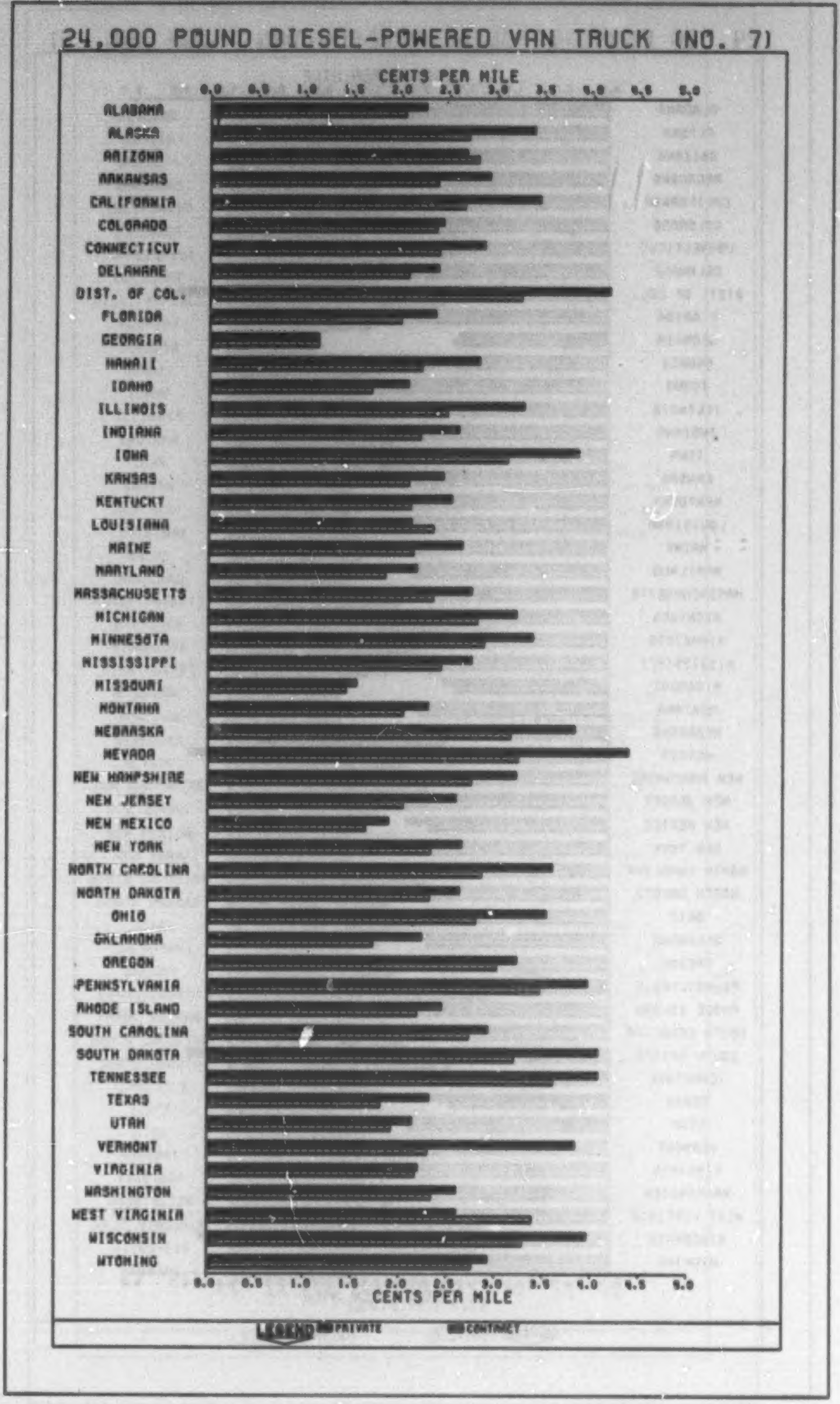


FIGURE 29 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 9

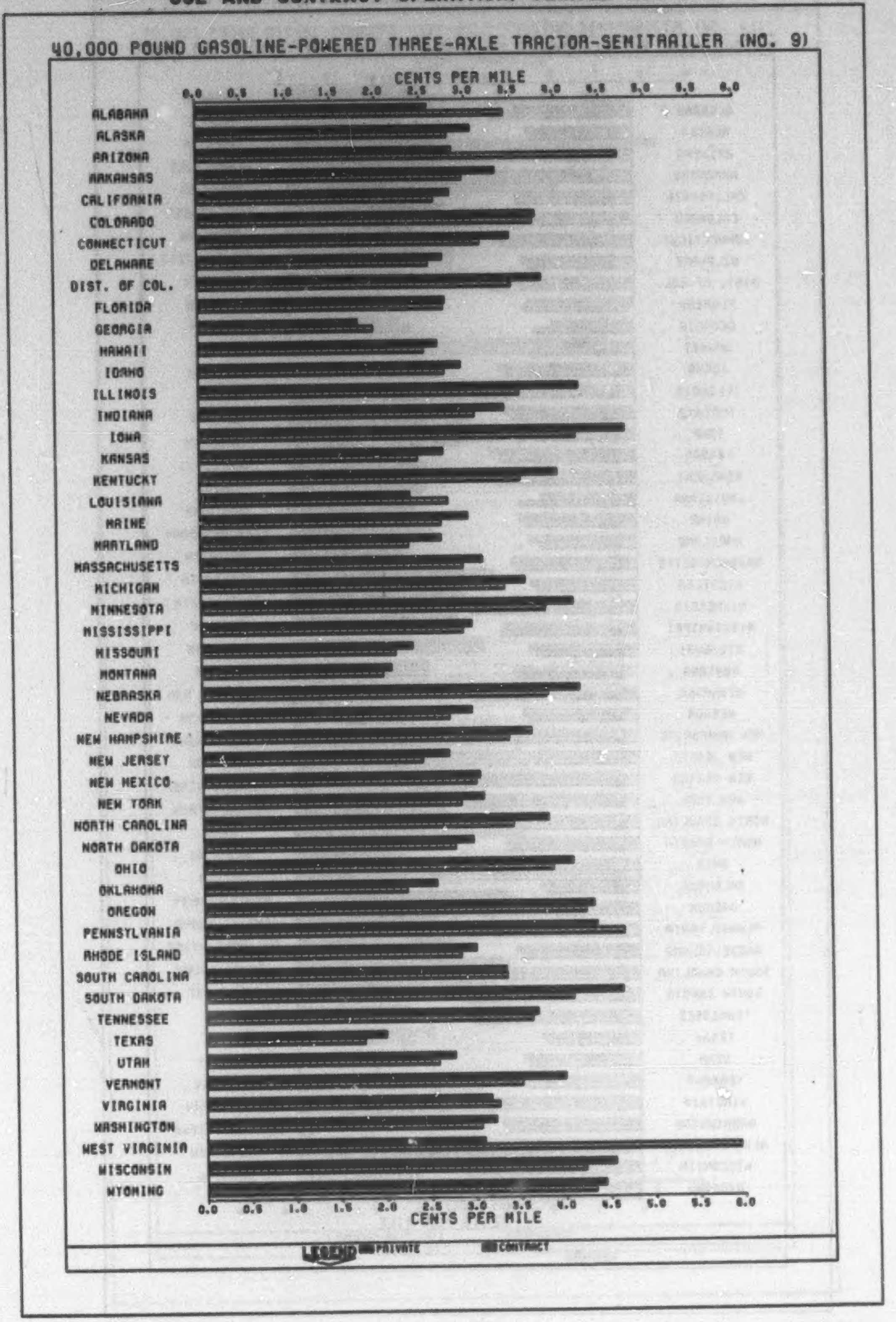

40,000 POUND GASOLINE-POWERED THREE-AXLE TRACTOR-SEMITRAILER (NO. 9)

FIGURE 30 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 10

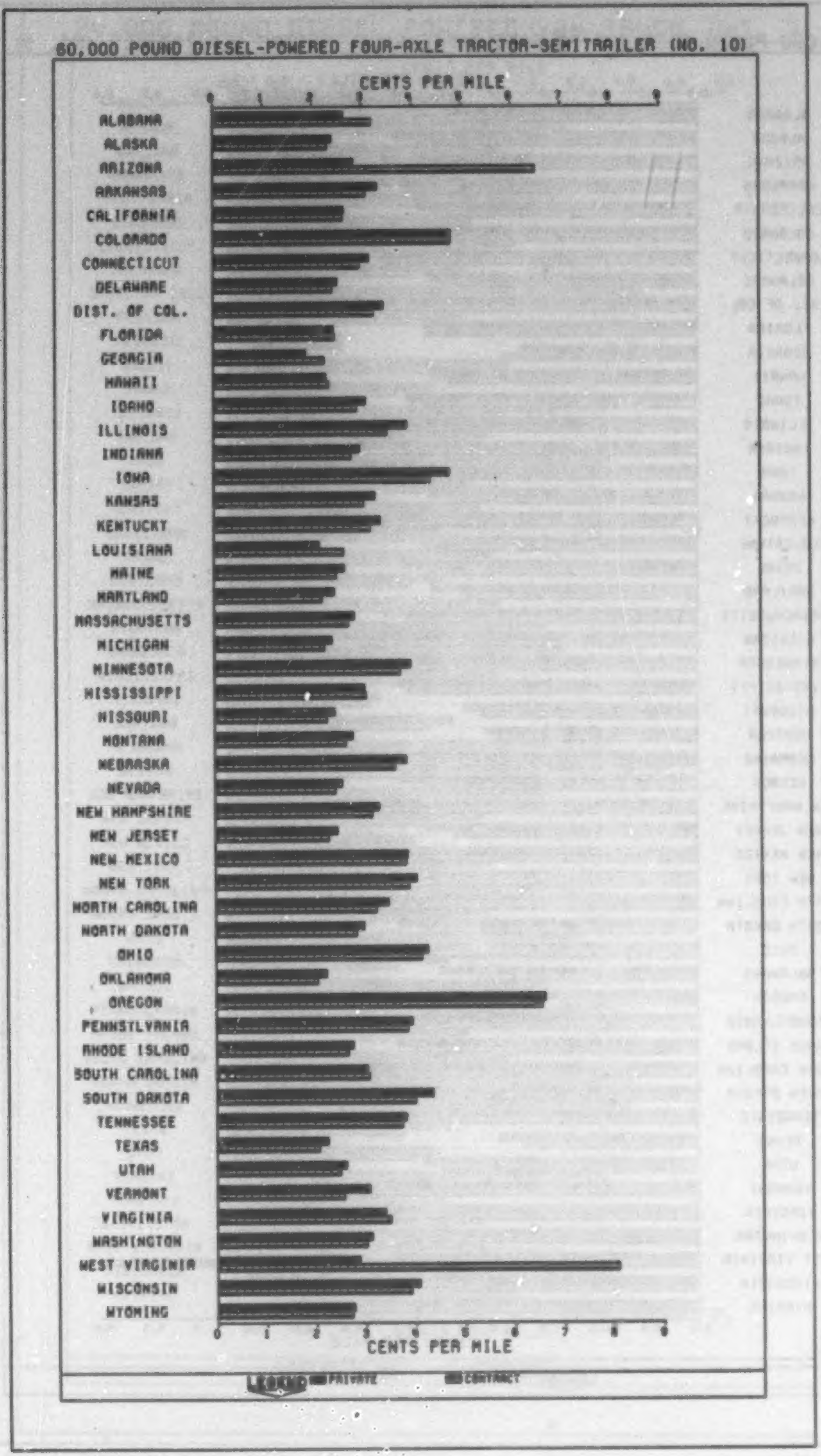


FIGURE 31 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 11

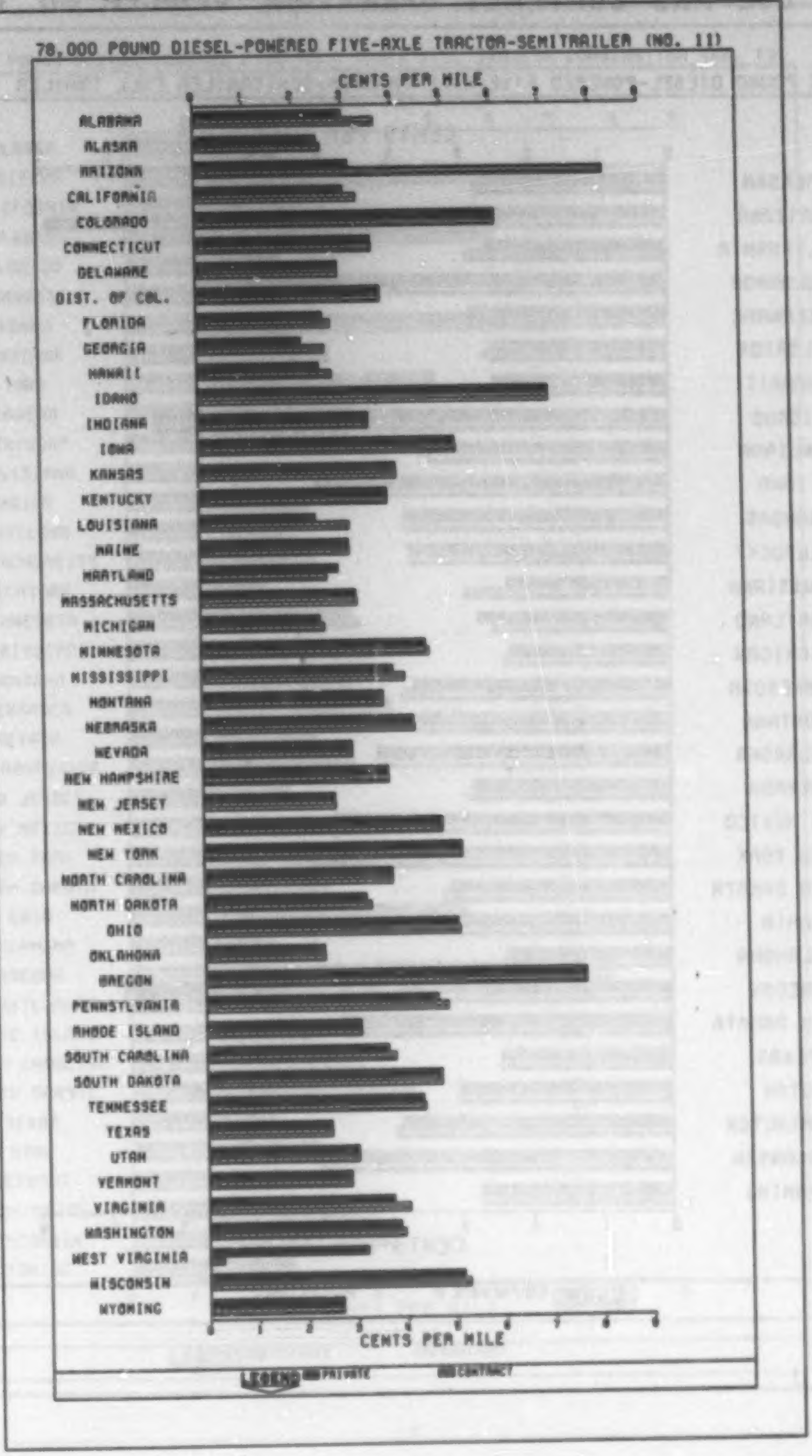


FIGURE 32 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION, VEHICLE NO. 12

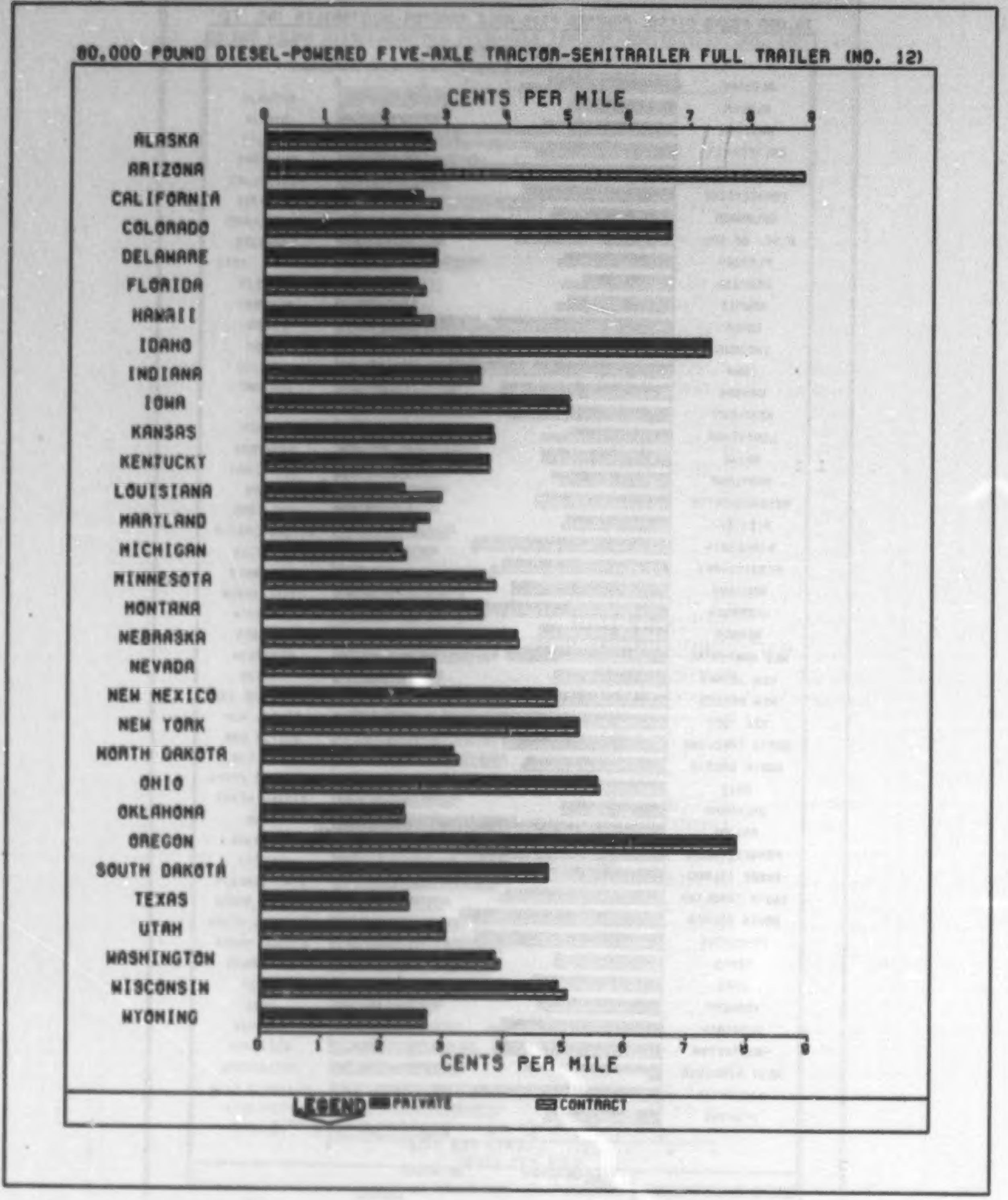
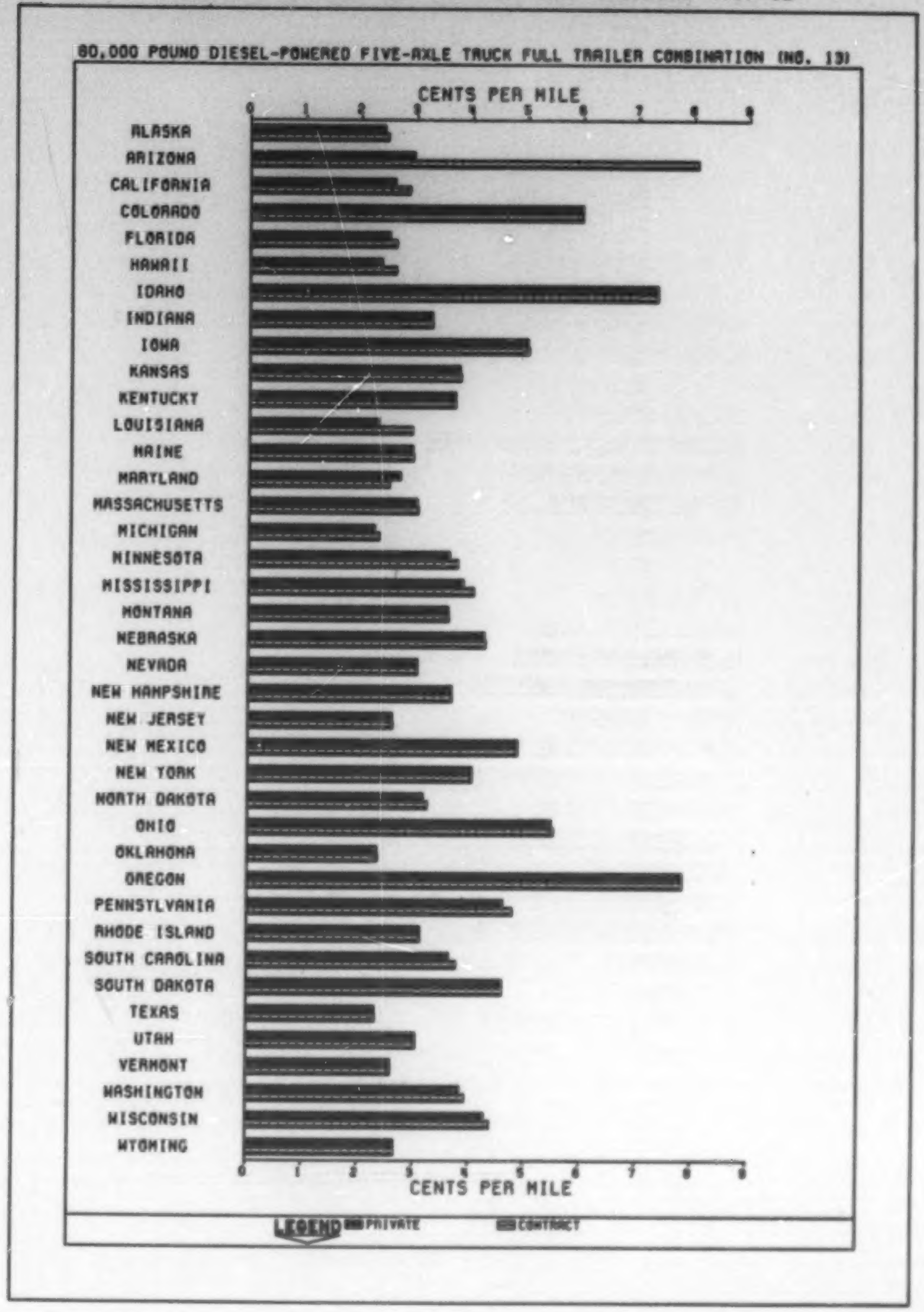


FIGURE 33 - COMPARISON OF STATE ROAD-USER TAXES (PERSONAL PROPERTY TAXES EXCLUDED) IN CENTS PER MILE, FOR PRIVATE USE AND CONTRACT OPERATION. VEHICLE NO. 13



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